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General Assembly

FORTY-EIGHTH SESSION

Official Records

FIFTH COMMITTEE
47th meeting
held on
Thursday, 10 February 1994
at 3 p.m.
New York

SUMMARY RECORD OF THE 47TH MEETING

Chairman: Mr. HADID (Algeria)

Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. MSELLE

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Distr. GENERAL
A/C.5/48/SR.47
1 March 1994

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The meeting was called to order at 3.25 p.m.

AGENDA ITEM 123: PROGRAMME BUDGET FOR THE BIENNIUM 1994-1995 (continued)

Financing for the expansion of the United Nations Observer Mission in South Africa (A/48/7/Add.5; A/C.5/48/67)

1. The CHAIRMAN said that the Secretary-General was requesting an additional appropriation of $33,440,900 under section 4 of the programme budget for the biennium 1994-1995 to cover the requirements of the expanded mandate and size of the United Nations Observer Mission in South Africa (UNOMSA) to 31 July 1994.

2. Mr. JONAH (Under-Secretary-General for Political Affairs) said that the Secretary-General was grateful to the Advisory Committee for the urgency with which it had considered his report and addressed the issue of financing for the expansion of UNOMSA. The international community was looking to the United Nations to assist the process of democratization in South Africa, and the Organization would have been unable to act without prompt action by the Advisory Committee.

3. The Secretary-General's Special Representative was already in South Africa, and the first 200 observers were being dispatched. Quick action by the Fifth Committee and the General Assembly would enable the deployment of observers to be completed. The United Nations had long been concerned with the important issue of South Africa, and it was gratifying that there would soon be an end to apartheid with the establishment of a democratic society in which all South Africans could live in peace.

4. Mr. TAKASU (Controller) noted the commitment of the Secretary-General to respond to the challenge of establishing UNOMSA in a speedy and efficient manner. When, under section 4 of the programme budget, the General Assembly had approved an appropriation of $8.9 million for UNOMSA for the period 1 January to 31 July 1994 it had already been apparent that additional activities would become necessary, subject to decisions of the Security Council and the General Assembly, in the early part of the year.

5. The Security Council had subsequently decided to expand the mandate of UNOMSA in areas relating to the conduct of free and democratic elections. Since the additional requirements relating to the expanded mandate exceeded $10 million, which was the limit of commitments that ACABQ could authorize under General Assembly resolution 48/229 on unforeseen and extraordinary expenses, it was necessary to request the resources from the General Assembly. If the revised estimate for the expanded mandate of UNOMSA was approved, it would entail revision of the initial appropriation for 1994-1995. An additional appropriation in respect of UNOMSA would mean that there would be an assessment on Member States. The request before the Committee fell within the scope of financial regulation 5.2 (a), which provided for supplementary appropriations for which contributions had not previously been assessed on Member States.

(Mr. Takasu)

6. The cash-flow situation of the Organization was likely to remain difficult during 1994, and it was anticipated that there would be a deficit in the General Fund by August. Further, at such an early stage of implementation of the budget for the biennium 1994-1995, it was not possible to determine whether any savings would result. Accordingly, given the substantial amounts involved in funding the expanded mandate of UNOMSA, he trusted that approval of that mandate would go hand in hand with approval of the concomitant financing.

7. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that the General Assembly had already appropriated some $22 million for UNOMSA and that the Secretary-General was now requesting an additional $33.4 million in respect of the expansion of the mission.

8. The Advisory Committee noted, in paragraph 10 of its report (A/48/7/Add.5), that should the General Assembly decide that the expenses of UNOMSA should continue to be a charge on the regular budget, they would be met from the General Fund, and that a decision might be needed on the timing of additional assessments. If the budget of UNOMSA was financed from a special account on the basis of the scale for peace-keeping operations, however, an immediate assessment would be required. The question of the timing of the assessment would thus need to be determined by the General Assembly, taking into account, inter alia, the cash-flow situation.

9. The Advisory Committee pointed out in paragraph 11 of its report that there was a need for further policy clarification in connection with electoral assistance missions and the related expenditure, an issue which could, perhaps, be taken up at a later stage.

10. In paragraphs 12 to 24 of its report, the Advisory Committee indicated areas where, with due regard for efficiency and proper management, savings could be effected. In paragraph 17 the Advisory Committee was not recommending a reduction in the number of General Service staff, but simply noting that some should be provided from within the Secretariat and the rest should be recruited locally. The Secretary-General should be given flexibility, provided that the budgetary recommendation of the Advisory Committee concerning an additional appropriation was not exceeded. ACABQ was recommending approval of an amount of $30,040,900 for the expansion of UNOMSA for the period 1 January to 31 July 1994.

11. The CHAIRMAN said that he had been approached by the Chairman of the Special Committee against Apartheid and by the Special Representative of the Secretary-General for South Africa, who had stressed the need for flexibility in connection with the matter before the Committee. They had also noted the importance of voluntary contributions to enable developing countries to send observers.

12. He proposed the following draft decision for adoption by the Committee:

"The General Assembly,

(The Chairman)

Having considered the report of the Secretary-General on financing for the expansion of the United Nations Observer Mission in South Africa (A/C.5/48/67) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/48/7/Add.5),

Authorizes the Secretary-General to enter into commitments not exceeding $30,040,900 for the expansion of the United Nations Observer Mission in South Africa;

Requests the Secretary-General to submit to the General Assembly at its forty-ninth session a performance report on the mission;

Decides that additional appropriations for UNOMSA will be considered in the light of the report to be submitted by the Secretary-General."

13. Mr. FONTAINE-ORTIZ (Cuba) said that certain aspects of the financing of UNOMSA had not yet been resolved, and would await the performance report on the mission. He proposed the addition of the words "without prejudice to the mode of financing of this operation" at the end of the first paragraph of the draft decision, so as to bring it into line with earlier decisions on UNOMSA.

14. Mr. KEATING (New Zealand) said that his delegation was uncomfortable with the draft decision proposed by the Chairman. The matter before the Committee was a political rather than a financial issue, relating to a question which had long been of importance to the United Nations. It would be difficult to reject the Secretary-General's carefully thought out proposal regarding the cost of UNOMSA on the basis of a very flimsy presentation by the Advisory Committee, whose recommendations had no apparent justification. Accordingly he proposed that the draft decision should be amended to reinstate the Secretary-General's figure.

15. Mr. CLAVIJO (Colombia) said that his delegation supported the recommendations of the Advisory Committee, which had in fact provided adequate explanation for a reduction of some $3.4 million, to an amount of $30 million. The Committee would have an opportunity during its consideration of the performance report on the mission to determine whether additional resources were actually needed.

16. He agreed with the representative of Cuba that the draft decision should be amended to include language that would indicate that the mode of financing was not being prejudged. Lastly, if the draft decision was adopted, it would appear that any extension of the mission would be subject to consideration by the General Assembly at its forty-ninth session of a performance report on the mission, while the current mandate would expire at the end of July 1994, thus leaving a gap in the mandate. He requested clarification of what would happen should it prove necessary to extend the mandate.

17. The CHAIRMAN noted that it was for the Security Council, and, to a lesser extent, the General Assembly to take decisions on that aspect. The role of the Fifth Committee was limited to the financing of UNOMSA. In any event, the

(The Chairman)

Committee would note that the first paragraph of the proposed draft decision referred to commitments, and that the last referred to appropriations.

18. Mr. SY (Senegal) agreed that the UNOMSA operation was very important, and that, in some instances at least, the reasoning employed by the Advisory Committee was not very convincing. It would be preferable to accept the technical assessment made by the Secretariat given the situation in the field and the importance of the political questions involved.

19. Mr. ZAHID (Morocco) agreed with the representatives of Senegal and New Zealand that the resources requested for financing the expansion of the Observer Mission in South Africa should be approved. However, he could not support the amendment to the draft decision proposed by the representative of Cuba.

20. Ms. SHEAROUSE (United States of America) said that UNOMSA was an important mission and the Committee should therefore respond in a timely and decisive manner to the Secretary-General's request. The concerns expressed by the representatives of Cuba and Morocco were addressed in the third paragraph of the draft decision. While she was surprised at the speed with which the decision was being taken, given the current financial situation of the Organization, she was nevertheless prepared to accept the draft decision proposed by the Chairman, even though the amount recommended by the Advisory Committee was itself excessive.

21. Mr. MERIFIELD (Canada) said that he supported the text proposed by the Chairman, since the proposed mode of financing was consistent with the provisions of section 4 of the regular budget, which the General Assembly had adopted by consensus.

22. Mr. TAKASU (Controller) said that the amendment proposed by the representative of Cuba would create a situation in which the additional funds requested would have to be administered separately. In his earlier report relating to financing of UNOMSA (A/C.5/47/79), the Secretary-General had requested an appropriation of $13,121,300 under section 2 of the programme budget for the biennium 1992-1993. Pursuant to the provisions of paragraph 11 of General Assembly resolution 41/213, it had been proposed that, since the additional requirements were of an extraordinary nature, relating to the maintenance of peace and security, the request should be treated outside the procedures related to the contingency fund. The General Assembly, in section XIX of its resolution 47/219, had approved the requested appropriation under section 2 of the 1992-1993 programme budget "on the understanding that these requirements would be treated outside the procedures related to the contingency fund and without prejudice to the future mode of financing".

The meeting was suspended at 4.15 p.m. and resumed at 5.05 p.m.

23. The CHAIRMAN invited the Committee to resume its consideration of the draft decision.

24. Mr. KEATING (New Zealand) that his objections were not to the text but rather to the reduction in the amount requested. The Advisory Committee's recommendations were unsubstantiated and the cuts it proposed were arbitrary and simplistic. However, given the importance of UNOMSA and the urgent nature of the request, his delegation would go along with the draft decision in spite of its serious reservations.

25. Mr. ZAHID (Morocco) said that he would support the text proposed by the Chairman, since UNOMSA should not be viewed as a peace-keeping mission, as such, but rather as a good offices mission of the Secretary-General.

26. Mr. CLAVIJO (Colombia) said that, in a spirit of compromise, his delegation would not insist on the adoption of the Advisory Committee's recommendations. In order to address the concerns of a number of delegations, however, he wished to propose that the words "without prejudice to the mode of financing of similar operations" should be included at the end of the second paragraph of the draft decision. His proposed amendment was self-explanatory and was aimed at ensuring that the current decision would not constitute a precedent.

27. Mr. SY (Senegal) said that the Chairman's draft was acceptable in so far as it contained all the necessary elements and would permit the Committee to adopt a decision at its current meeting.

28. Mr. OWADE (Kenya) said that the Chairman's proposal represented a compromise which would facilitate a rapid decision on an operation that was important not only to South Africa but to the international community as a whole.

29. Mr. NDOBOLI (Uganda) supported the Colombian amendment, which addressed the concerns of a number of delegations.

30. Mr. ZAHID (Morocco) said that he could not accept the Colombian amendment, since the activity in question related not to peace-keeping but rather to the good offices of the Secretary-General, which should be financed from the regular budget. He hoped that the representative of Colombia would withdraw his proposal and that the Chairman's text would be adopted without change.

31. Mr. ZEVELAKIS (Greece), speaking on behalf of the European Union, said that it was important for the Committee to adopt an early decision in order to ensure the effectiveness of UNOMSA. The European Union supported the draft decision proposed by the Chairman.

32. Mr. FONTAINE-ORTIZ (Cuba) said that the Committee should examine the financial aspects of the Secretary-General's request. In that connection, the recommendations of the Advisory Committee were analytical and far from simplistic. To criticize the Advisory Committee in the manner that had been done was not in keeping with the spirit of cooperation that should exist within the Committee. The amendment proposed by Colombia did not challenge the substance of the draft decision. Before the Committee considered that proposed amendment, however, the Controller should clearly spell out if it would affect

(Mr. Fontaine-Ortiz, Cuba)

the proper functioning of UNOMSA. That alone should be the criterion for the Committee's decision on the draft amendment.

33. Mr. HAMMARKSJÖLD (Sweden), speaking also on behalf of Denmark, Finland, Iceland and Norway, said that the Nordic countries supported the draft decision proposed by the Chairman.

34. Mr. DAMICO (Brazil) said that, while his delegation was willing to accept the Chairman's text in a spirit of compromise, it was ready to undertake informal consultations to see whether the Advisory Committee's recommendations could be reconciled with the request of the Secretary-General. He agreed with the Cuban delegation's suggestion that the Controller should indicate what impact the adoption of the proposed amendment would have on UNOMSA, which had a vital role to play in ensuring the birth of a democratic, united and non-racial South Africa.

35. Ms. PEÑA (Mexico) said that her delegation was in favour of providing without delay the funding requested for UNOMSA. She had some difficulty, however, with the Colombian amendment and would therefore welcome the clarification that had been requested from the Controller.

36. Mr. HEART (Panama) said that his delegation supported the Chairman's draft, although the Colombian amendment was not without merit and therefore also acceptable.

37. The CHAIRMAN said that he could agree to the Colombian amendment.

38. Mr. JADMANI (Pakistan) said that his delegation was strongly committed to the political process in South Africa. With regard to the Colombian amendment, it was prudent to be specific as other peace-keeping operations were not being considered. He therefore proposed the insertion of the word "future" between the words "similar" and "operations" to remove any ambiguity.

39. Ms. PEÑA (Mexico) asked for an answer from the Controller in response to the Moroccan delegation's question.

40. Mr. TAKASU (Controller) said that the operation of UNOMSA would not be affected. However, it was for the General Assembly to decide on any future peace-keeping operations proposed by the Secretary-General.

41. Mr. ZEVELAKIS (Greece) asked for a brief suspension so that he could consult with other delegations of the European Union.

The meeting was suspended at 5.40 p.m. and resumed at 6 p.m.

42. Mr. BEN HAMIDA (Tunisia) said that he favoured approval of the Secretary-General's requests. However, the Chairman's proposal would be acceptable without the addition to the first paragraph proposed by the representative of Cuba, which made the text ambiguous. It would be best to speed up the approval

(Mr. Ben Hamida, Tunisia)

of the draft text in the interest of South Africa and the entire international community.

43. Mr. SY (Senegal) said that he supported the draft decision proposed by the Chairman, since it covered the financial aspect of the issue by specifying the maximum amount to be authorized and gave a clear political message both to the Secretary-General and the South African nation. The latter point was particularly important since there were some parties looking for a pretext to impede the success of the operation.

44. Mr. ZAHID (Morocco) said that he supported the Chairman's proposal as formulated and once again appealed to the delegations of Colombia and Cuba not to insist on their amendment as the decision would simply entail continuing the existing mode of financing of UNOMSA.

45. Mr. ZEVELAKIS (Greece), speaking on behalf of the European Union, said that he was ready to accept the Chairman's text without any amendment.

46. Mr. JADMANI (Pakistan) said that his delegation was also ready to accept the Chairman's text and called upon the representative of Colombia to withdraw his amendment.

47. The CHAIRMAN suggested the inclusion, in place of the Colombian amendment, of a second preambular paragraph which he hoped would meet the concerns of all delegations. It would read as follows: "Bearing in mind the ongoing work of the General Assembly on the mode of financing of United Nations activities".

48. Mr. FONTAINE-ORTIZ (Cuba) said that his delegation's proposal had been intended to block attempts to abolish the special scale of peace-keeping operations, which would have a very harmful effect particularly on those countries which were classified in groups and under the special scale. Since there was no consensus among the countries in groups (c) and (d) under the special scale, he preferred to keep the text as proposed by the Chairman without amendment.

49. The CHAIRMAN invited the Committee to adopt his original proposal.

50. Mr. CLAVIJO (Colombia) said that his proposal had been intended to ensure that UNOMSA would be a complete success and that the interests of developing countries would be protected. If the concern of developing countries could not be clearly reflected in a consensus text, then he would like to place on record his delegation's understanding that the draft decision was without prejudice to the mode of financing of future peace-keeping operations.

51. The CHAIRMAN said he would take it that the Committee wished to adopt the text of the draft decision as originally proposed, without a vote.

52. It was so decided.

53. Mr. FONTAINE-ORTIZ (Cuba) said that the statement by the Colombian delegation fully reflected his delegation's position. The Committee's decision did not in any way prejudge the future financing of any operation, including operations that were similar to UNOMSA.

54. Ms. PEÑA (Mexico) endorsed the comments made by the representative of Colombia. The arrangement adopted for the financing of UNOMSA required further study and her delegation was prepared at the appropriate time to discuss how similar operations should be financed in the future.

55. Mr. VARELA (Chile) said that his delegation had gone along with the consensus on the understanding that approval of the decision was without prejudice to the mode of financing of other similar operations.

56. Mr. TAKASU (Controller) said that the prompt action by the Fifth Committee on the Secretary-General's proposals would make possible the smooth operation of UNOMSA. The Secretariat would do its best to adhere to the recommendations of ACABQ. It was the Secretary-General's position that in view of the serious cash-flow projections and the fact that the forty-eighth regular session of the General Assembly had given the Secretary-General authority for several activities without approving appropriations, he might have to return to the General Assembly with additional financing requests for UNOMSA earlier than the forty-ninth session of the General Assembly should the situation worsen.

ORGANIZATION OF WORK

57. The CHAIRMAN drew attention to the proposed programme of work in document A/C.5/48/L.37, which he trusted would be useful to delegations and would enable the Advisory Committee and other bodies to coordinate their work with that of the Fifth Committee.

58. Ms. SAEKI (Japan) said that the scale of assessments should also be taken up at the resumed session.

The meeting rose at 6.30 p.m.

UNITED NATIONS

General Assembly

FORTY-EIGHTH SESSION

Official Records

FIFTH COMMITTEE
48th meeting
held on
Tuesday, 1 March 1994
at 10 a.m.
New York

SUMMARY RECORD OF THE 48th MEETING

Chairman: Mr. HADID (Algeria)

Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. MSELLE

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8 March 1994

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The meeting was called to order at 10.35 a.m.

AGENDA ITEM 136: FINANCING OF THE UNITED NATIONS PROTECTION FORCE (continued) (A/48/690 and Corr.1-3)

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(a) UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION (continued) (A/48/844)

1. The CHAIRMAN said that the Committee faced a delicate situation in its consideration of the five peace-keeping items before it, in that the Advisory Committee had not been able to give the reports of the Secretary-General the in-depth consideration requested by the General Assembly, and the question of the legal basis for expenditures in connection with those operations needed to be addressed immediately to ensure their continued functioning. In the circumstances the Committee might wish to provide a commitment authority of one or two months' duration. The Committee would also be aware of the continuing financial crisis, and might wish to allow the Secretariat to issue assessments, on a pro rata basis, for the resources already authorized for the operations in question.

2. Mr. ZEVELAKIS (Greece), speaking on behalf of the European Union, asked when the Advisory Committee's recommendations would be available.

3. Ms. SAEKI (Japan) asked whether it was sufficient to provide a commitment authority, since the Committee had provided commitment authority in respect of operations whose mandates had just expired or were about to expire, yet full apportionment had not taken place, leaving a balance of some $500 million.

4. Mr. FONTAINE-ORTIZ (Cuba) said that his delegation was inclined to support the granting of a commitment authority for one or two months. If the Advisory Committee's reports would be issued soon, one month would suffice. The Committee needed to know when the reports would be available. In connection with the report of the Secretary-General on the United Nations Protection Force (UNPROFOR) (A/48/690), he noted that the annexes to the Spanish text had been issued in English, which was a grave violation of the regulations governing the issuance of documentation in all official languages. His delegation wanted an explanation of how such a step could have been taken.

5. Mr. ZAHID (Morocco) said that his delegation shared the concern at the situation facing the Committee. The legal basis of various peace-keeping operations had come to an end on 28 February, and while he appreciated that the Advisory Committee had a great deal of work, he had hoped that its reports would be available to the Fifth Committee to enable it to consider the items before it. He noted that much of the relevant documentation had been available in January. The Fifth Committee would also soon have to deal with other peace-keeping operations, as well as the question of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991. It might expedite matters for the Committee to begin its consideration of the peace-keeping items without waiting for the Advisory Committee's reports, which could then be provided at a later stage, perhaps in informal consultations. Should that not be possible, his delegation would prefer the Committee to grant commitment authority pending the issuance of the Advisory Committee's reports, although such a procedure diminished budgetary control in that the Secretary-General would be provided with authority before ACABQ had made its views known.

6. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that the Advisory Committee was doing its level best to assist the Fifth Committee in its work. The reports of the Advisory Committee had been delayed by a few days since it had accommodated an urgent request to consider the financing of the United Nations Observer Mission in South Africa (UNOMSA). Unless unforeseen developments prevented it, the Advisory Committee should be in a position to report to the Fifth Committee by the end of the following week on the bigger peace-keeping operations. The Committee would appreciate that the estimates for three of the operations were large and that the reports of the Secretary-General were substantial and complex and, in the case of UNPROFOR, had been almost completely revised by the issuance of corrigenda. The estimates for the United Nations Operation in Mozambique (ONUMOZ) and the United Nations Operation in Somalia (UNOSOM II) had not yet been considered in detail by the Advisory Committee. Once those matters had been dealt with the consideration of peace-keeping operations would be back on track. The report on UNPROFOR would be submitted for processing that afternoon, and the Fifth Committee would have at least two or three reports available to it by the following week.

7. Mr. TAKASU (Controller) said that the Secretary-General was concerned to ensure that the administration of peace-keeping operations proceeded on a sound and legal basis, with secure funding. In fact the cash flow projections for peace-keeping operations were serious. He noted that at the first part of the forty-eighth session the General Assembly had approved commitment authority of some $1.59 billion in respect of 17 peace-keeping operations, of which a balance of some $480 million remained unappropriated, including $417 million relating to the five operations before the Committee. It had been possible to manage the grim cash flow situation only by making troop-contributing countries wait for reimbursement. The United Nations currently owed troop-contributing countries some $350 million, and in order to avoid bankrupting operations might well need to seek to increase that figure, an eventuality that should be avoided if possible.

(Mr. Takasu)

8. With regard to the report of the Secretary-General on UNPROFOR, it had been decided to translate only the main part and not all the annexes because of the urgency of the situation. It remained the policy of the Secretariat to issue all documentation in all official languages.

9. The CHAIRMAN said that the Advisory Committee's reports could be available by 14 March, in which case the Committee could consider them in the week of 21 March, in order to allow delegations enough time to examine them.

10. Mr. BOIN (France) asked why, if the Advisory Committee's report on UNPROFOR could be ready by the end of the week, it was necessary for the Fifth Committee to wait until the following week to consider it, since there was no point in waiting until all the all reports were ready before beginning consideration of any. His delegation did not support the generalized use of commitment authorities, since that represented a last resort and an abandonment of budgetary control. He could, however, agree to the granting of a commitment authority in the circumstances facing the Committee, but saw no need for an immediate assessment.

11. The CHAIRMAN said that it would be helpful if the position regarding the UNPROFOR report could be clarified.

12. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that the information needed by the Advisory Committee had only just been received, and that its report on UNPROFOR would be submitted later that day for processing. ACABQ would approve its report on ONUMOZ that afternoon, and would submit it for processing the next day. The draft of the UNOSOM report was being prepared, and should be approved that week and be available to the Fifth Committee the week after. The draft of the UNIKOM report would also be approved that week and made available to the Fifth Committee the following week. Finally, the report on ONUSAL, which should not cause any difficulty, should be available by the end of the following week or soon thereafter.

13. Ms. SAEKI (Japan) said that her delegation favoured approving commitment authority with assessment as an exceptional interim measure for the five peace-keeping operations under discussion without waiting for the ACABQ reports. She recalled that the Fifth Committee had yet to appropriate approximately $440 million that had been authorized in December 1993. Her delegation was concerned that the Committee had not yet fully assessed the requirements of other peace-keeping operations that would also be facing cash flow problems by the end of March. She proposed that the Committee should assess on Member States the difference between the level of the commitment authority and the apportionment through March 1994 for all other operations. With regard to the programme of work, her delegation proposed that the Fifth Committee should begin consideration of agenda item 136 on the United Nations Protection Force the following week.

14. Mr. MERIFIELD (Canada) said that he strongly supported the views of the representative of Japan and agreed that the Committee was obligated to provide funds to cover the commitments it had authorized. He sought clarification as to whether ACABQ could issue its reports on the 12 peace-keeping operations and the United Nations Tribunal for the former Yugoslavia by 15 March 1994 so that the Committee could then consider those items. It was regrettable that there was a shortage of funds owing to the failure of some Member States to pay their contributions. However, even if Member States paid all amounts in arrears, an additional assessment would be needed. The Committee should assess the full $450 million which it had authorized the Secretary-General to spend. It was more than reasonable to request a two-month extension of the commitment authority since the Committee would need at least that much time to make a final decision on the financing of the five peace-keeping operations.

15. The CHAIRMAN said he had proposed that the Fifth Committee should postpone consideration of the peace-keeping operations until 21 March so as not to disrupt the work of ACABQ and to ensure that most of the documents and reports were ready when the Fifth Committee met to discuss those items.

16. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that ACABQ was scheduled to complete its session on 31 March 1994. As the Chairman of the Fifth Committee had indicated, if ACABQ were given sufficient time, it should be able to issue most of the documentation for the items which the Fifth Committee was planning to consider from 24 to 31 March. In addition, ACABQ could make up for the days it had lost by considering the United Nations Observer Mission in South Africa (UNOMSA) if it had a period of uninterrupted work.

17. Mr. JADMANI (Pakistan) supported the Chairman's proposal that ACABQ be given an uninterrupted period of time to complete its reports, as he believed to do so would enhance the continuity of the work of the Fifth Committee.

18. Mr. ZAHID (Morocco) said that in the light of the points made by the Chairman of ACABQ, he believed it was advisable to give that Committee time to prepare the reports on the other peace-keeping operations that were to be considered by the Fifth Committee from 24 to 31 March. In the meantime, the Fifth Committee should grant commitment authority for a period of one or two months. If ACABQ could have all reports ready by 31 March, then the Fifth Committee should defer consideration of the peace-keeping operations until that date, when it would have all the necessary documentation at its disposal.

19. Mr. STITT (United Kingdom) said that his delegation believed that in the interests of good order in the financing of the United Nations and the work of the Fifth Committee, the Committee should do everything possible to catch up with the backlog with respect to peace-keeping operations by 31 March. His delegation strongly opposed deferring consideration of peace-keeping operations until the meetings scheduled for April-May. In the circumstances, his delegation hoped that the Secretariat would demonstrate the same commitment as it had shown with respect to the regular budget during the regular part of the forty-eighth session. There should be no higher priority for the Secretariat

(Mr. Stitt, United Kingdom)

than the conclusion and approval of definitive budgets for current peace-keeping operations.

20. Traditionally, the Fifth Committee had attempted to maintain the practice whereby ACABQ did not meet in parallel with the Fifth Committee, although it had not succeeded in doing so in December 1993 during its efforts to complete its consideration of the regular budget. It was not imperative for the Chairman of ACABQ to be present at the informal meetings of the Fifth Committee devoted to the consideration of individual peace-keeping operations. His delegation believed that the Fifth Committee should meet as required to advance its work. In that regard, he hoped that the Bureau could come up with a schedule of meetings as soon as the first of the ACABQ reports was available in all languages. Finally, he proposed that the Committee should decide forthwith to extend by one month the commitment authority in respect of the five peace-keeping operations. A more far-reaching decision required further documentation to clarify the sums of money needed for the individual operations.

21. Mr. SPAANS (Netherlands) endorsed the views expressed by the representative of Greece. His delegation favoured considering ACABQ reports as they became available, despite the effect that might have on the work programme of ACABQ. The financing of the peace-keeping operations required a sound financial basis which could only be achieved after a thorough examination of the Secretary-General's proposals, first by ACABQ, and then by the Fifth Committee. His delegation did not believe that the Fifth Committee should repeat the kind of decision-making process it had resorted to in December 1993. At present, the Committee had not received sufficient information to enable it to apportion and assess the remaining $400 million that had not been assessed in December 1993, and his delegation would require additional time to reflect on the proposal to extend the commitment authority with respect to the five peace-keeping operations. Before adopting a decision on those operations, it would be useful for the Committee to consider its entire programme of work. Following that, the five peace-keeping operations could be discussed in informal meetings.

22. Mr. BOIN (France) shared the views of the representative of the Netherlands. ACABQ was a subsidiary body of the Fifth Committee and, as such, it should adapt its schedule of meetings to the needs of its parent body. He did not believe that ACABQ was required to interrupt its work each time the Fifth Committee met.

23. With regard to extending commitment authority, the Committee was being asked to provide considerable amounts without a proper review by ACABQ. That could only aggravate an already precarious financial situation. The Committee would complicate its work by considering all 17 peace-keeping operations in the same manner. Some operations were more complex, such as ONUSOM II and UNPROFOR and granting commitment authority to those operations had very different implications than for other, more stable peace-keeping operations. His delegation believed the Committee should take up each ACABQ report as it became available. He asked what documentation would be ready for the other peace-keeping operations which were also scheduled to be considered before the end of March 1994.

24. Ms. SAEKI (Japan) stressed the need to keep the peace-keeping operations functioning and the responsibility of the Fifth Committee to meet its obligation to assess the amounts covered by the commitment authority approved in December 1993.

25. Mr. MUNCH (Germany) said that, in the view of his delegation, the question of cash flow was a serious one that could not be discussed during informal meetings as had been suggested.

26. Mr. FRANCIS (Australia) said that the Committee was obligated to assess the remaining $400 million for which it had given commitment authority in December 1993. With regard to the periods beyond 28 February and 31 March 1994 for the five peace-keeping operations, the Committee had a legal obligation to reimburse peace-keeping contributors for their costs. His delegation favoured an apportionment for all 17 peace-keeping operations covering a period of two or three months.

27. The CHAIRMAN proposed that, in order to expedite the Committee's work, the Committee should aim to meet within 48 hours of the issue of major reports to consider such reports, provided that delegations had received the necessary instructions from their capitals.

28. It appeared, from the discussion, that there were two different approaches to the financing of the five peace-keeping operations. The first was to appeal to the patience of troop-contributing countries and to provide the Secretary-General with the legal authority to implement the peace-keeping mandates given by the Security Council, but not to provide any assessment. The other approach was to provide the legal authority and an assessment for a limited but reasonable period in order to allow for the continuous and smooth functioning of the peace-keeping operations and to permit the Committee and ACABQ to review their budgets thoroughly without undue time constraints. He appealed to those delegations which had difficulty with the procedure of approving a commitment authority and assessment to show greater flexibility.

29. Mr. SPAANS (Netherlands) said that, although the commitment authority had expired, in view of the number of proposals before the Committee, it was in the interest of all to allow some time for reflection on the matter in informal consultations.

30. Ms. ROTHEISER (Austria) said that it might be possible for some Member States to make advance payments on their assessments in order to provide the necessary funding for the short term.

31. Ms. SHENWICK (United States of America) said that her delegation could support extension of the commitment authority for those peace-keeping operations in respect of which it had expired, but it would prefer to treat each operation separately. Her delegation also would prefer to deal with the matter in informal consultations.

32. The CHAIRMAN said that he would take it that the Committee wished to continue its consideration of the matter in informal consultations.

33. It was so decided.

AGENDA ITEM 159: FINANCING OF THE INTERNATIONAL TRIBUNAL FOR THE PROSECUTION OF PERSONS RESPONSIBLE FOR SERIOUS VIOLATIONS OF INTERNATIONAL HUMANITARIAN LAW COMMITTED IN THE TERRITORY OF THE FORMER YUGOSLAVIA SINCE 1991 (continued) (A/C.5/48/36, 44 and 68)

34. The CHAIRMAN drew attention to General Assembly decision 48/461, by which the Committee was required to consider the question of the mode of financing of the International Tribunal and the conditions of service and allowances of the members of the Tribunal.

35. Mr. ZEVELAKIS (Greece), speaking on behalf of the European Union, supported by Ms. SHENWICK (United States of America), said that the General Assembly should reach a decision on all aspects of the International Tribunal no later than 31 March 1994. Because of the urgency of the matter, as stressed in the letter from the President of the International Tribunal (A/C.5/48/68), all documentation should be prepared in a timely manner.

36. Mr. TAKASU (Controller) said that in his submission to the General Assembly at its forty-eighth session, the Secretary-General estimated the Tribunal's requirements for 1994-1995 at $32.5 million. No provision had been made for court and detention facilities and their operating costs, but the Secretary-General's report (A/C.5/48/44) had recognized that such requirements would arise and would be addressed in the context of the revised estimates at the forty-ninth session. ACABQ had recommended that, pending a final decision by the General Assembly on the mode of financing of the Tribunal, the Secretary-General should be authorized to enter into commitments not exceeding $5.6 million for the first six months of 1994. That recommendation had been adopted by the General Assembly without prejudice to further recommendations and the decision on administrative matters, staffing levels and conditions of service.

37. At its second session, the Tribunal had adopted its rules of procedure and evidence. At its next session, scheduled for 25 April to 6 May, the internal functioning of the Tribunal, servicing of the chambers by the Registrar and modalities for organizing and holding trials would be discussed. The judges had been assisted by four secretaries, and the Deputy Prosecutor had taken office on 15 February. The Acting Registrar had taken up his duties on 6 January, in addition to two legal officers, one computer operations officer, five General Service staff and seven Security Officers.

38. In the report submitted to the General Assembly in 1993, the assumption had been that a courtroom and detention cells would not be required before 1995, but it was now anticipated that trials could begin as early as July 1994. Discussions had taken place on the question of building a courtroom and holding cells and the necessary security measures, and the consultations were being

(Mr. Takasu)

finalized. Based on the latest information, the estimated expenditure over six months would fall within the amount authorized by the General Assembly.

39. The CHAIRMAN said that the Committee would include that item in its programme of work for the resumed session, on the understanding that both the revised estimates and the related ACABQ reports would be ready and that the Committee wished to consider all matters relating to that item at the same time.

40. Mr. JADMANI (Pakistan) said that his delegation attached great importance to the early and continuous functioning of the International Tribunal and appealed to the Secretariat to make every effort to ensure that the documentation would be available for consideration at the earliest possible date.

AGENDA ITEM 127: SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF THE EXPENSES OF THE UNITED NATIONS (continued)

41. The CHAIRMAN proposed that, in accordance with General Assembly resolution 48/223, the Committee should establish an ad hoc working group to study the implementation of the principle of capacity to pay as the fundamental criterion for determining the scale of assessments.

42. It was so decided.

The meeting rose at 12.45 p.m.

UNITED NATIONS

General Assembly

FORTY-EIGHTH SESSION

Official Records

FIFTH COMMITTEE
49th meeting
held on
Friday, 4 March 1994
at 10 a.m.
New York

SUMMARY RECORD OF THE 49th MEETING

Chairman: Mrs. EMERSON (Portugal)
(Vice-Chairman)

Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. MSELLE

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AGENDA ITEM 149: FINANCING OF THE UNITED NATIONS OPERATION IN MOZAMBIQUE (continued)

AGENDA ITEM 137: FINANCING OF THE UNITED NATIONS OPERATION IN SOMALIA II (continued)

AGENDA ITEM 134: FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN EL SALVADOR (continued)

AGENDA ITEM 132: FINANCING OF THE ACTIVITIES ARISING FROM SECURITY COUNCIL RESOLUTION 687 (1991) (continued)

(a) UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION (continued)

ORGANIZATION OF WORK

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Distr. GENERAL
A/C.5/48/SR.49
8 March 1994

ORIGINAL: ENGLISH

94-80403 (E)

In the absence of the Chairman, Mrs. Emerson (Portugal), Vice-Chairman, took the Chair.

The meeting was called to order at 10.35 a.m.

AGENDA ITEM 136: FINANCING OF THE UNITED NATIONS PROTECTION FORCE (continued) (A/C.5/48/L.38)

Draft decision A/C.5/48/L.38

1. The CHAIRMAN drew the Committee's attention to draft decision A/C.5/48/L.38, which had been submitted by the Vice-Chairman on the basis of informal consultations.

2. Draft decision A/C.5/48/L.38 was adopted.

AGENDA ITEM 149: FINANCING OF THE UNITED NATIONS OPERATION IN MOZAMBIQUE (continued) (A/C.5/48/L.39)

Draft decision A/C.5/48/L.39

3. The CHAIRMAN drew the Committee's attention to draft decision A/C.5/48/L.39, which had been submitted by the Vice-Chairman on the basis of informal consultations.

4. Draft decision A/C.5/48/L.39 was adopted.

AGENDA ITEM 137: FINANCING OF THE UNITED NATIONS OPERATION IN SOMALIA II (continued) (A/C.5/48/L.40)

Draft decision A/C.5/48/L.40

5. The CHAIRMAN drew the Committee's attention to draft decision A/C.5/48/L.40, which had been submitted by the Vice-Chairman on the basis of informal consultations.

6. Draft decision A/C.5/48/L.40 was adopted.

AGENDA ITEM 134: FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN EL SALVADOR (continued) (A/C.5/48/L.41)

Draft decision A/C.5/48/L.41

7. The CHAIRMAN drew the Committee's attention to draft decision A/C.5/48/L.41, which had been submitted by the Vice-Chairman on the basis of informal consultations.

8. Draft decision A/C.5/48/L.41 was adopted.

AGENDA ITEM 132: FINANCING OF THE ACTIVITIES ARISING FROM SECURITY COUNCIL RESOLUTION 687 (1991) (continued)

(a) UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION (continued) (A/C.5/48/L.42)

Draft decision A/C.5/48/L.42

9. The CHAIRMAN drew the Committee's attention to draft decision A/C.5/48/L.42, which had been submitted by the Vice-Chairman on the basis of informal consultations.

10. Draft decision A/C.5/48/L.42 was adopted.

11. Mr. MERIFIELD (Canada), supported by Ms. SAEKI (Japan) and Mr. FRANCIS (Australia), said it was regrettable that the Committee had not authorized assessments which would give the Secretariat the money it needed to carry out the mandates of the Security Council. It was important for the Committee to act responsibly.

12. Mr. SPAANS (Netherlands) noted that the Committee could have taken more far-reaching decisions had the relevant documentation been available. Paragraph (d) of each resolution, referring to levels of arrears, was of particular importance since the fact that some $570 million was owed in respect of the five peace-keeping operations had contributed to the current financial problems.

13. Mr. MADDENS (Belgium) said that the Committee had acted responsibly in re-establishing the legal basis for all expenditures on the five peace-keeping operations in question while recognizing the rights and duties of Member States.

ORGANIZATION OF WORK

14. After a procedural discussion, the CHAIRMAN said that the Bureau would decide on the date of the Committee's next formal meeting on peace-keeping operations.

The meeting rose at 11.30 a.m.

UNITED NATIONS

General Assembly

FORTY-EIGHTH SESSION

Official Records

FIFTH COMMITTEE
50th meeting
held on
Monday, 7 March 1994
at 3 p.m.
New York

SUMMARY RECORD OF THE 50th MEETING

Chairman: Mrs. EMERSON (Portugal)
(Vice-Chairman)

Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. MSELLE

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AGENDA ITEM 136: FINANCING OF THE UNITED NATIONS PROTECTION FORCE (continued)

AGENDA ITEM 149: FINANCING OF THE UNITED NATIONS OPERATION IN MOZAMBIQUE (continued)

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A/C.5/48/SR.50
14 March 1994

ORIGINAL: ENGLISH

94-80412 (E)

In the absence of the Chairman, Mrs. Emerson (Portugal), Vice-Chairman, took the Chair.

The meeting was called to order at 3.35 p.m.

AGENDA ITEM 136: FINANCING OF THE UNITED NATIONS PROTECTION FORCE (continued) (A/48/690 and Corr.1 to 3, A/48/878)

1. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that the report of the Secretary-General on the financing of the United Nations Protection Force (UNPROFOR) (A/48/690 and Corr.1 to 3) and the related report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ) (A/48/878) illustrated many of the problems inherent in the current procedures for the preparation, review and implementation of peace-keeping budgets. The current mandate of UNPROFOR would end on 31 March 1994, yet the Fifth Committee was reviewing budget estimates for the period July 1993 to 31 March 1994. The reports indicated that 89.1 per cent of the estimates had been authorized for commitment by the General Assembly and 64.3 per cent of the estimates had already been assessed on Member States.

2. The report of the Secretary-General had been extensively revised to update the information. The situation in the operational area was constantly changing and the mandate of UNPROFOR had been enlarged by 12 separate decisions. For the period under consideration, budget performance information covered only three months for a period that had ended eight months earlier. The Advisory Committee had been informed by representatives of the Secretary-General that a comprehensive review of UNPROFOR was under way in the Secretariat and in the operational area, but it was not at present known for how long its mandate would be extended by the Security Council.

3. At an informal meeting of the Fifth Committee on 2 March 1994, he had outlined briefly the nature of the problem concerning the process of the preparation of peace-keeping budgets by the Secretariat and their review and approval by the General Assembly. There were very serious problems which required immediate attention and realistic solutions. It would be extremely useful if the Secretariat could speed up the preparation of the report called for in the Advisory Committee's earlier report (A/47/990), which had been endorsed by the General Assembly.

4. In its examination of the report of ACABQ now under consideration (A/48/878), the Fifth Committee should bear that fact in mind. The history of budget authorization and assessment was summarized in paragraph 7 of the Advisory Committee's report, where it was indicated that the balance of resources being requested for assessment on Member States amounted to $312.4 million. However, because of the recommendations in the report of ACABQ and bearing in mind the unencumbered balance of $26.2 million for the period 12 January 1992-28 February 1994, no more than approximately $271.1 million needed to be assessed on Member States.

(Mr. Mselle)

5. With regard to paragraphs 10 to 14 of the ACABQ report, which dealt with the question of voluntary contributions, he said that it was the Advisory Committee's experience, in reviewing several peace-keeping budgets, that the guidelines for receipt, recording and accounting of voluntary contributions as approved by the General Assembly on the basis of the Advisory Committee's recommendations were not being fully implemented. The Advisory Committee was also of the view that, whenever trust funds were established, the procedures laid down in the Financial Regulations and Rules regarding the reporting, management, accounting and auditing of such funds should be complied with.

6. Regarding the cost estimates for UNPROFOR beyond 31 March 1994, he drew attention to paragraphs 15 and 16 and to the recommendation in paragraph 79 of the report of ACABQ. The Advisory Committee was recommending that the Assembly should authorize commitment of funds for the various peace-keeping operations it was currently examining, with a view to allowing the Secretariat to prepare the necessary budget documentation and start the process of restoring the normal cycle of budget review and consideration by ACABQ and the General Assembly respectively.

7. He drew particular attention to the comments and recommendations in paragraph 28 on the compilation of statistics on troop strength; paragraphs 29 to 30 on the question of contingent-owned equipment; paragraph 37 on the question of coordination and cooperation between the military and civilian sectors of UNPROFOR regarding the delivery of support services; and paragraphs 47 to 49 on the use of contractual and security personnel.

8. Mr. TAKASU (Controller) said that he appreciated the difficulty in presenting clear and accurate information on UNPROFOR, the largest and most complex current peace-keeping operation. The report of the Secretary-General (A/48/690) covered the period from 31 July 1993 to 31 January 1994 and the three corrigenda reflected a number of changes which had occurred subsequently.

9. As indicated in paragraph 2 of document A/48/690/Corr.3, the cost estimates for the period 1 July 1993 to 31 March 1994 had been reduced to $873,893,000 because of delays in recruitment, procurement of vehicles and deployment of helicopters. The Advisory Committee had recommended an appropriation of $858,878,659 gross for that period (A/48/878, para. 76). The cost estimates for the 12-month period beginning 1 April 1994 had increased to $1,250,858,400 gross for the reasons discussed in paragraphs 12 to 14 of document A/48/690/Corr.3, a figure which included an increase in the number of contingent-owned vehicles and new contractual arrangements for air operations. The Advisory Committee had recommended that, subject to action of the Security Council, the Secretary-General should be authorized to enter into commitments of up to $95,430,962 per month for the period 1 April to 30 June 1994, with the prior concurrence of ACABQ as to the exact amount to be committed.

10. The Secretariat found the Advisory Committee's recommendations fair and reasonable and it would make every effort to implement them. It would, however, have some difficulty with a few of those recommendations. With regard to the

(Mr. Takasu)

comments concerning spare parts for vehicles (A/48/878, para. 63), he said that, while the Secretariat appreciated the reasons for the recommendation of only a partial increase in the rate for UNPROFOR, it would have to request a further increase in the near future.

11. With regard to the establishment of the Trust Fund (A/48/878, para. 14), he said that, in accordance with financial regulation 6.6, it had been the practice of the Secretariat to notify the Advisory Committee whenever a trust fund was established. In 1983, the Advisory Committee had requested that it should be notified of the establishment of trust funds in an annual consolidated report to be submitted early in its fall session, and the Secretariat had complied with that request. In 1992, the Advisory Committee had requested that such consolidated reports should be submitted twice a year. The Secretariat was now preparing the report on trust funds established after December 1993 and would provide that information shortly.

12. The greatest problem for the Secretariat was the timing of the preparation of the next full budget. The Advisory Committee had recommended that the commitment authority should be extended until the end of June and that the Secretary-General should submit a budget corresponding to the mandated period by May 1994. Under the current system, it would be impossible to provide a full budget while the Security Council was deciding on the mandate and size of the operation. The current mandate period ended on 31 March. The duration of the extension and the modifications in the mandate, level and strength of UNPROFOR forces would not be known until the end of that month, when the Security Council would reach its decision. Revised estimates would then have to be prepared. The Secretariat would make every effort, but at best it estimated that a full budget would not be available until mid-June. It welcomed the Advisory Committee's recommendation that the General Assembly should review such budgets at an early stage of consideration; under the current system, however, that was impossible.

13.. Mr. ZEVELAKIS (Greece), speaking on behalf of the European Union, noted that, contrary to General Assembly resolutions, the annexes to the report of the Secretary-General on the financing of UNPROFOR (A/48/690 and Corr.1-3) had not been translated into all the official languages. The European Union attached particular importance to the role of ACABQ as an advisory body to the General Assembly in the budgetary process. It noted with satisfaction the improvement in the form of the Secretary-General's report and emphasized the importance of the submission of up-to-date information in the consideration of budgets.

14. If the budgetary process was to serve its true purpose of providing for the future and not for the past, budget documents must be submitted before the time period which they were intended to cover. In that context, the European Union concurred with the recommendation in paragraph 21 of the Advisory Committee's report. It also awaited with great interest the Secretary-General's report in response to the proposals on the simplification of the budgetary procedure contained in the earlier report of ACABQ (A/47/990) and to the provisions of General Assembly resolution 47/215.

(Mr. Zevelakis, Greece)

15. The debt to troop-contributing countries was constantly rising and was currently in excess of $120 million, in respect of the reimbursement of troop costs alone. That represented only a fraction of the total amount due, which also included the debt relating to contingent-owned equipment. Higher priority should be given to reimbursements to troop-contributing countries. The European Union would like further information concerning the reference in paragraph 29 of the Advisory Committee's report regarding the change in the basis for reimbursement to Governments in respect of contingent-owned equipment. Any proposal relating to that issue should be discussed on the basis of a review to be submitted by the Secretary-General to the Fifth Committee and ACABQ. In that context, the European Union concurred with the recommendation in paragraph 31 of the Advisory Committee's report.

16. The 12 States Members of the European Union had fulfilled their obligations to peace-keeping operations promptly and in full. They had repeatedly voiced their concern over the high level of arrears in the payment of contributions and requested information on the current status of arrears and the impact on the cash-flow situation. The current arrears could cover the cost of UNPROFOR for a period of approximately four months and, in that context, they wished to draw attention to paragraph 2 of General Assembly resolution 48/220. They were also of the view that surplus balances should only be credited to those Member States which had fulfilled their financial obligations and that the Financial Regulations should be amended accordingly.

17. The European Union endorsed the proposal that the Secretary-General should be granted authorization to enter into commitments in respect of UNPROFOR for a period of up to three months beginning 1 April 1994. It also accepted the recommendation in paragraph 76 of the Advisory Committee's report regarding the appropriation of the amounts specified and their apportionment.

18. Mr. MERIFIELD (Canada), referring to paragraphs 77 to 79 of the Advisory Committee's report, asked about the relationship between the Secretary-General's estimated expenditure of $1,250,858,400 and the recommendation that he be given authority to commit up to $95,430,962 per month for the three-month period beginning 1 April 1994. He did not know the reason for that reduction. Given that full budgetary estimates for one year had been considered by the Advisory Committee, he saw no need for further approval by ACABQ before expenditure under the commitment authority was authorized. Any commitment authority granted should be apportioned and the authorization should be drafted in such a way that the operation could continue for a longer period if necessary.

19. Mr. FRANCIS (Australia) said that his delegation was in favour of holding informal consultations on the matter. The Secretariat had prepared the budget based on the information available. Approval should be given for a six-month appropriation to avoid the need to return the matter to ACABQ for consideration once again.

20. The CHAIRMAN said that, in her capacity as a Vice-Chairman of the Committee, she would coordinate the informal consultations on the item.

AGENDA ITEM 149: FINANCING OF THE UNITED NATIONS OPERATION IN MOZAMBIQUE (continued) (A/48/849 and A/48/889)

21. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introducing the Advisory Committee's report on the financing of the United Nations Operation in Mozambique (ONUMOZ) (A/48/889), said that the Committee recommended that an amount of $161,799,100 gross should be appropriated for the period from 1 November 1993 to 30 April 1994. The Committee further recommended that an unencumbered balance of $21,527,100 gross in respect of the period from 1 July to 31 October 1993 should be set off against the amount to be assessed on Member States for the period from 1 November 1993 to 30 April 1994. The revised cost estimate of maintaining ONUMOZ for the six-month period from 1 May to 31 October 1994 was $165,303,000 gross.

22. Mr. TAKASU (Controller) said that the Secretariat had taken due note of the various recommendations and observations of the Advisory Committee concerning the Secretary-General's report on the financial performance of ONUMOZ (A/48/849), which contained the revised cost estimates for the periods 1 November 1993 to 30 April 1994 and 1 May to 31 October 1994. It had taken particular note of the recommendations of a general nature, such as those concerning the rotation of the military and civilian components of the mission, entitlements and allowances, and the cost of accompanied baggage, and it would make every effort to ensure their implementation.

23. Two of the Advisory Committee's recommendations, however, posed certain problems for the Secretariat. The first concerned international civilian staffing. On the assumption that the elections in Mozambique would take place in October 1994, the Secretariat's budget estimates included provision for the expansion of activities and additional staff. The 12 additional international civilian posts which the Secretariat considered essential to the success of the operation had not been approved by the Advisory Committee. The additional local staff requested were required to provide support services, including interpretation. Security officers were considered part of the General Service category and were treated in the same way as international civilian staff.

24. The second recommendation which the Secretariat would have difficulty in implementing was that the Secretary-General should by May 1994 submit a report on the financing of ONUMOZ which would incorporate the financial implications of such action as the Security Council might wish to take following the submission of the Secretary-General's progress report to the Council in April 1994. For reasons which he had already indicated, it would not be possible for the Secretariat to submit a comprehensive budget by May since the Security Council was unlikely to take action before the end of April.

25. Mr. MICHALSKI (United States of America) wished to know how the Secretariat intended to implement the recommendation in paragraph 22 of the Advisory Committee's report that the Secretariat should review the numbers of both international electoral observers and local staff with a view to containing the cost of the operation. His delegation welcomed the request by the Advisory Committee that future reports should contain a section on compliance with its

(Mr. Michalski, United States)

recommendations in order to help members of the Committee to keep track of follow-up action by the Secretariat.

26. He also welcomed the decision taken by the Security Council (resolution 898 (1994), para. 3), that there should be a drawdown of an appropriate number of military personnel with the objective of ensuring that there was no increase in the cost of ONUMOZ without prejudice to the effective discharge of its mandate. He believed that it was possible to shift certain responsibilities from the military to the civilian component of the operation without jeopardizing its success. In that connection, his delegation would submit a draft text for the financing resolution to be adopted by the Committee, which would require the Secretariat to pursue that objective.

27. Mr. GOKHALE (India) said that the discussion of budget documents after the budget period had virtually expired was merely an academic exercise, since delegations were deprived of an opportunity to participate meaningfully in the determination of the financial outlays for peace-keeping operations. He hoped that, in future, budget documents would be made available before the commencement of the consideration of the budget.

28. He shared the concern expressed by the representative of the European Union over the delay in reimbursements to troop-contributing countries. Of particular concern was the recent statement by the Controller that, if the cash-flow crisis continued, reimbursements would be further delayed. The delays were having a very negative impact on troop-contributing countries, several of which had incurred expenditure in excess of their assessed contributions.

29. His delegation took note of the savings that had resulted from the delay in the rotation of military contingents, following the undertaking given by Bangladesh, India and Portugal to extend the stay of their contingents for a further year. While he understood that the often difficult conditions in the area of operations made six-monthly rotations desirable, those countries which were willing to commit their contingents for longer periods should be encouraged to do so in order to lower the cost of operations.

30. He noted the Advisory Committee's recommendation in paragraph 11 of its report that every effort should be made by the Secretariat, in accordance with established procurement procedures, to acquire services, resources and materials from local area sources. In that connection, he wished to know what proportion of items, such as tents, generators, prefabricated housing and office equipment had been purchased locally or from within the region.

31. Lastly, he wondered whether the death or disability benefit of $40,000 for which provision had been made was being granted uniformly to all troops or whether it was being awarded on the basis of nationality and country of origin.

32. Mr. KUZNETSOV (Russian Federation) expressed concern at the manner in which the decision had been taken to discontinue the use of eight MI-8 helicopters because of alleged safety problems. He wished to know the legal and political bases for that decision and whether the Secretariat had first consulted

(Mr. Kuznetsov, Russian Federation)

competent international bodies. The issue raised the question of financing, because of the high costs involved, as well as the question of the professionalism and competence of the Secretariat officials who had taken the decision. He noted further that the Secretariat had taken the decision without first awaiting the decision of the General Assembly on the financing of ONUMOZ and he wondered whether it had the authority to take such unilateral action.

33. Mr. DAMICO (Brazil) said that his Government attached great importance to the United Nations Operation in Mozambique, which was a good example of a successful peace-keeping operation in Africa. His delegation had, however, certain concerns about the way in which the Secretariat intended to implement Security Council resolution 898 (1994), which requested the Secretary-General as the police contingent was being deployed, to begin immediately preparing specific proposals for the drawdown of an appropriate number of military personnel with the objective of ensuring there was no increase in the cost of ONUMOZ without prejudice to the effective discharge of its mandate. He wished to know how early the report on the financial implications of that resolution could be made available.

34. Mr. MERIFIELD (Canada) said that he wished to reiterate his delegation's view that there was no justification for a further review by the Advisory Committee of the future of ONUMOZ before a commitment authority was granted, and that the requirements should therefore be assessed on Member States.

35. Mr. TAKASU (Controller), replying to the questions raised concerning the implementation of Security Council resolution 898 (1994), said that the Secretariat had initiated a comprehensive review of all the implications of the provisions of the resolution. It had also requested ONUMOZ to submit relevant proposals in response to the resolution and to comment on the various suggestions that had been received from Member States. The Secretariat would submit its recommendations as early as possible in compliance with the Security Council resolution.

36. The CHAIRMAN said that, during the informal consultations which would follow the adjournment of the meeting, replies would be given to the various questions put by members.

The meeting rose at 4.45 p.m.

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General Assembly

FORTY-EIGHTH SESSION

Official Records

FIFTH COMMITTEE
51st meeting
held on
Friday, 11 March 1994
at 3 p.m.
New York

SUMMARY RECORD OF THE 51st MEETING

Chairman: Mrs. EMERSON (Portugal)
(Vice-Chairman)

Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. MSELLE

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In the absence of Mr. Hadid (Algeria), Mrs. Emerson (Portugal), Vice-Chairman, took the Chair.

The meeting was called to order at 3.30 p.m.

AGENDA ITEM 134: FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN EL SALVADOR (continued) (A/48/842 and Corr.1, A/48/898)

1. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introducing the Advisory Committee's report on the financing of the United Nations Observer Mission in El Salvador (ONUSAL) (A/48/898), drew particular attention to the recommendation in paragraph 18 that the General Assembly should appropriate for ONUSAL the amount of $19,527,000 gross ($17,672,700 net) for the period 1 December 1993 to 31 May 1994. That amount would have to take into account the previous assessments and any unencumbered balance remaining from the previous period.

2. Mr. TAKASU (Controller) said that the Secretariat found the Advisory Committee's recommendations generally acceptable. However, with regard to the Advisory Committee's view that the total number of vehicles in the mission area was adequate and that there was no need to rent more vehicles (para. 14), he pointed out that elections were due to be held in El Salvador in March 1994, that more observers would have to be deployed in the country at that time, and that for a limited period of a few weeks, it might therefore be necessary to rent additional vehicles. If it proved impossible to make do with the number of vehicles authorized, the Secretariat would draw attention to that fact in its performance report when the time came so that the Fifth Committee could take a decision.

3. Another matter which caused some difficulty for the Secretariat was the absence of a recommendation concerning the period after 31 May 1994. The current mandate of ONUSAL would expire at the end of May, after which there was expected to be a liquidation phase the duration of which was hard to predict. In his report (A/48/842/Corr.1, para. 9 (c)), the Secretary-General had provided a cost estimate of $3,895,900 gross ($3,612,300 net) for that phase. It was essential for the Secretariat to have financial authority to cover the liquidation phase of the mission from 1 June 1994.

4. Mr. MERIFIELD (Canada) asked whether paragraph 17 of the report (A/48/898) meant that in the view of the Advisory Committee the support account should be regarded not as a general fund to provide support for peace-keeping operations but as a fund to be allocated on a mission-by-mission basis. That approach was not in accordance with his delegation's understanding as to how the support account should be managed. He asked the Chairman of the Advisory Committee whether that was indeed the intention of paragraph 17 or whether the paragraph simply indicated that the Advisory Committee felt that the level of funding in the support account was higher than it needed to be.

(Mr. Merifield, Canada)

5. He also asked why the Advisory Committee had made no recommendation regarding forward funding but was leaving it to the Fifth Committee to decide on a commitment authority and a means of funding based on past practice.

6. Mr. FRANCIS (Australia) asked why the Advisory Committee's report made no mention of funding for the liquidation phase.

7. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that the current estimates related to the period 1 December 1993 to 31 May 1994. The Advisory Committee had decided that the cost estimates for the liquidation phase of the mission should be resubmitted by the Secretariat after the Security Council had decided on an extension of the mandate of ONUSAL beyond 31 May 1994. At that time, it would consider the administrative and financial implications of the extension and the cost of liquidating the mission.

8. The support account was scheduled to be discussed by the Advisory Committee in the context of the Secretary-General's report on the matter. With reference to the amounts to be included in the various peace-keeping budgets, he said that, in accordance with the guidelines originally approved by the Fifth Committee on the recommendation of the Advisory Committee, the latter could vary the amounts proposed for transfer to the support account. In that context, the Advisory Committee had taken the view that, since the mission was winding down, the amounts could be reduced as indicated in paragraph 17 of its report (A/48/898).

9. Mr. MERIFIELD (Canada) said that if he had understood correctly, it was now the Advisory Committee's view that the support account should be regarded not as a consolidated fund for all peace-keeping missions but as an account to be allocated on a mission-by-mission basis.

10. Referring to the Advisory Committee's decision with regard to the liquidation phase of the mission, he said that if that decision had been based on information provided by the Secretariat, the same information should also be provided to the Fifth Committee. As a matter of course, the Fifth Committee should always receive background information that was supplied to the Advisory Committee. That was particularly important in cases where the facts provided by the Secretariat influenced the Advisory Committee's decisions.

11. The CHAIRMAN said that informal consultations on the issue would be held the following week.

AGENDA ITEM 137: FINANCING OF THE UNITED NATIONS OPERATION IN SOMALIA II (continued) (A/48/850 and Corr.1, A/48/899)

12. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introducing the Advisory Committee's report (A/48/899), drew attention to the status of assessed contributions, as indicated in paragraphs 6 and 7, and the resources made available and the operating costs for the period ending 28 February 1994, as set out in the table in paragraph 8.

(Mr. Mselle)

13. With regard to voluntary contributions and the two sub-accounts which had been established, one for the Unified Task Force (UNITAF) for the reimbursement of claims to eligible Governments participating in UNITAF and the other for the Somali police component (paras. 9 to 11), he said that the Advisory Committee welcomed the prompt action taken by the Secretariat in response to requests from some of the donors that the UNITAF sub-account should be closed.

14. On the question of financial performance for the period 1 May to 31 October 1993 (paras. 13 to 23) the Advisory Committee had concluded that the expenditure information set out in the report of the Secretary-General (A/48/850 and Corr.1) was an estimate and that some additional savings might be expected after closure of the accounts. With regard to the purchase of certain military vehicles on restricted terms, the Advisory Committee urged that efforts be made to obtain equipment as far as possible on unrestricted terms in view of the unique status and role of the United Nations. As for the ongoing review of payments in respect of death and disability claims, the Advisory Committee hoped that it would be completed as soon as possible.

15. In connection with the cost estimates for the period from 1 November 1993 to 31 May 1994, it would be noted that the Secretary-General was requesting an appropriation of $673,508,200 gross, which included the amount of $302,869,200 gross authorized by the General Assembly in its decision 48/471 (para. 24). The Advisory Committee recommended a reduction of $20 million in the estimate for contractual services, for which an amount of $108,002,000 had been budgeted (paras. 38 to 41). It also noted that the amount of $3,671,471 for spare parts included in the sum of $18,153,750 for the "attendant costs of operationalizing the use of leased equipment" (paras. 35 and 36), was in addition to the $21 million for spare parts reflected in the annex to the Advisory Committee's report.

16. On the question of police training and the restoration of the judicial system in Somalia (paras. 48 to 51), he drew attention to the fact that voluntary contributions had been made to the programme. The Advisory Committee considered that, to the extent that voluntary contributions were provided, the assessed budget resources should be reduced accordingly.

17. To sum up, the Advisory Committee recommended that an amount of $639,399,300 gross be appropriated for the period from 1 November 1993 to 31 May 1994, that the unencumbered balance of $56,027,000 gross in respect of the period from 1 May to 31 October 1993 be set off against the amount to be assessed on Member States for the period from 1 November 1993 to 31 May 1994, and that account should be taken of the amount of $126,195,500 gross already assessed.

18. Mr. TAKASU (Controller) said that the Secretariat would do its utmost to limit the amount needed for contractual services in order to keep within the reduced sum recommended by the Advisory Committee in paragraph 41 of its report. He noted, however, that if, despite the Secretariat's efforts, more resources were needed, it might be necessary to raise the matter again with the Fifth Committee in the context of the performance report.

(Mr. Takasu)

19. Referring to the fact that no recommendation had been made for the period after 31 May 1994, he recalled that the Security Council had decided that the mandate of UNOSOM II would run until 31 May 1994 and that detailed cost estimates for the period from 1 June to 30 November 1994 had been provided by the Secretary-General in his report (A/48/850 and Corr.1). Those estimates were based on scaled-down forces and the revised monthly cost of maintaining UNOSOM II was estimated at $77.4 million. The Security Council would be in a position to decide on the extension of the mandate beyond the end of May 1994. It was expected that the operation would be more complicated than in the case of ONUSAL because UNOSOM II was a major operation and the question of a liquidation process did not arise.

20. Mr. FRANCIS (Australia) asked why the report of the Advisory Committee did not address the period after 31 May 1994, even though detailed cost estimates had been provided by the Secretary-General, and whether there was a full budget for that period.

21. Mr. GOKHALE (India), noting the statement in paragraph 12 of the Advisory Committee's report (A/48/899) to the effect that reimbursement to troop-contributing States had been made up to the end of December 1993, said it was his impression that India, which was a major troop-contributing State, having committed 5,000 troops to the operation, had received payments only up to the end of November 1993.

22. With reference to the comprehensive review of the criteria for payment of death and disability claims (para. 21) he said that, in his delegation's view, equal compensation should be paid irrespective of the nationality of the troops involved and without reference to the compensation paid by the Government of the troop-contributing State. His delegation was convinced that that was the only fair and reasonable solution to the problem and it hoped that the matter would be addressed at an early date.

23. Referring to the purchase of 60 armoured personnel carriers (para. 19), he asked the Controller what restrictions had been imposed by the supplier of the vehicles and whether the equipment could be used in future in other peace-keeping operations. In that connection, his delegation noted and endorsed the Advisory Committee's view that efforts should be made in future to obtain unrestricted use of military equipment by the United Nations. His delegation also noted the Advisory Committee's recommendation with regard to the substantial amounts provided for payment under the contract with Brown and Root Services Corporation.

24. With reference to paragraph 43 of the Advisory Committee's report, he said that further explanations were needed concerning the requirements for air operations, which had more than doubled as compared with the previous mandate period. That had been explained in the Secretary-General's report as being necessitated by the security situation. However, the budget also included an amount of $21 million for infrastructure repairs that were said to be necessary to allow the military components of UNOSOM II to carry out their tasks. He

(Mr. Gokhale, India)

asked whether troop movements would be made by road or by air, pointing out that there was a substantial increase in the estimated expenditure under both headings.

25. Mr. MICHALSKI (United States of America) said that his delegation would not agree to any financing resolution on UNOSOM II until certain information had been received from the Secretariat. He requested information, in respect of UNOSOM II and every peace-keeping operation, regarding the United States share of staff assessment, and the amounts paid through tax reimbursements or tax advances, so that his delegation could determine whether the amounts budgeted for staff assessment and the amounts collected from the United States were related to the amounts paid to United States nationals serving on the mission. If his delegation was unable to demonstrate that the funds collected from the United States were being properly used, that could jeopardize United States contributions to UNOSOM II and future operations.

26. He noted from the tables in annex VIII to the Secretary-General's report (A/48/850) that no amount had been budgeted for staff assessment for local staff. He sought confirmation that no provision had been made for staff assessment for local staff and asked whether that practice would be applied to all peace-keeping budgets. He also asked what policies were followed by Governments with regard to the taxation of local staff employed by the United Nations in peace-keeping operations and, if the United Nations reimbursed local staff in such cases, how such reimbursements were made.

27. His delegation would appreciate a list of all contracts entered into by the United Nations for all goods and services for UNOSOM II, with an indication of the amounts involved and of whether or not there had been competitive bidding.

28. In respect of death and disability benefits, his delegation felt that the provision in the budget, based on an average payment of $40,000, seemed rather high. He asked how many claims had been paid in respect of individuals serving on UNOSOM II over the past mandate period.

29. Mr. BOIN (France) said that his delegation did not agree that the principle of equal compensation applied to death and disability awards since those awards were compensatory payments for loss of income and should reflect differences in the cost of living. He asked whether the criteria for payment of death and disability claims were based on the application of national rules, in accordance with the current guidelines for UNOSOM II; paragraph 21 of the Advisory Committee's report (A/48/899) was unclear in that respect.

30. On the question of contingent-owned equipment, he asked whether the lease period was 10 years or 4 years. Any changes made by the Secretariat would have to be approved by the budgetary bodies.

31. He asked for information on the terms of the contract with Brown and Root Services Corporation and whether there had been international bidding for the contract when UNOSOM II had been extended.

32. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions), replying to the representative of Australia, who had asked whether the Advisory Committee had received a full budget for UNOSOM II for the period after 31 May 1994, said that that information could be found in the report of the Secretary-General (A/48/850). The level of detail was about half of that provided for the period 1 November 1993 to 31 May 1994. The situation in Somalia was so fluid that the Advisory Committee had felt that, after the Security Council reviewed the mission, the Secretariat should go back to the General Assembly and the Advisory Committee with cost estimates. The amount that would be required by the Secretariat as commitment authority could easily be worked out on a monthly basis from the amount appropriated by the Committee and assessed on Member States. The Fifth Committee might wish to recommend to the General Assembly the appropriate level of commitment on the basis of the Advisory Committee's recommendation pending the submission of budget estimates by the Secretary-General.

33. Mr. TAKASU (Controller) said that the Secretariat had faced a dilemma in respect of the budget procedure. Member States needed to be given an opportunity to review the budget as early as possible, but that inevitably meant that estimates had to be used. The budget for the period from 1 November 1993 to 31 May 1994 had been completed at the end of January 1994; the Secretariat had therefore been able to reflect the actual performance for the first two months, but, beyond that, had had to rely on cost estimates.

34. Replying to the representative of India on the question of reimbursements to troop-contributing States, he said that the observation made by the Advisory Committee in paragraph 12 of its report was correct; reimbursement to troop contributors had been made up to 31 December 1993.

35. On the question of restrictions set by the supplier on the use and disposition of the armoured personnel carriers, he said that it would be possible to use the armoured personnel carriers in other peace-keeping operations but, at the time of their disposition, the Secretariat would need to consult with the Member State concerned.

36. With regard to death and disability awards, the Secretariat had calculated an average payment of $40,000 for budgetary purposes, but, under the current system, it reimbursed the actual amount paid by the Member State concerned. A comprehensive review of the criteria for payment of death and disability claims was currently under way.

37. The Secretariat would endeavour to provide a list of contractors used by UNOSOM II. It would also try to respond to the request by the United States representative regarding tax equalization. The Tax Equalization Fund involved both the regular budget and peace-keeping operations and about 5,000 to 6,000 persons a year were involved; there would therefore be considerable administrative work in establishing where each individual staff member worked and how much had been paid.

38. Mr. DOSSAL (Field Operations Division), referring to the contract with Brown and Root Services Corporation, said that in April 1993, when the Secretariat had started receiving commitment authority for UNOSOM II, it had felt that it would not be in a position to provide all the logistical support needed for the operation. The Unified Task Force (UNITAF), through the United States Government, had obtained the services of Brown and Root Services Corporation, which had been appointed after an internal United States bidding procedure, under United States Defense Department procedures, from a short list of 27 bidders. The Secretariat had therefore found it cost-effective to use the services of that firm, and it would continue to do so for a further period pending the initiation of bidding on the basis of the complete requirements for the operation, which would be revised at the end of March.

39. On the question of high-level air operations and the number of aircraft in operation in Somalia, he said that since UNOSOM II had been the first peace-enforcement operation carried out by the United Nations, the support requirement needed to implement the mandate had been significantly greater than in previous peace-keeping operations; it had been essential to respond rapidly to needs throughout Somalia and to provide resupply flights from Djibouti and from Kenya. About 40 per cent of the requirements for helicopters and fixed-wing aircraft were military in nature. The situation was under constant review. The Secretariat hoped to establish the needs beyond March 1994 and initiate bidding for additional requirements for aircraft operations.

40. Mr. JU Kuilin (China) said that his delegation would be grateful for the Advisory Committee's views concerning the information on death and disability awards contained in paragraph 21 of its report (A/48/899). His delegation had always believed that troops engaged in United Nations peace-keeping operations should be treated equitably; it therefore strongly endorsed the views expressed on that subject by the Indian representative.

41. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that the issue under discussion would require a decision by the General Assembly, which would need to deal with it in the same manner as the question of reimbursements to troop-contributing States. Since the Advisory Committee could not resolve the issue on its own it had confined itself to the observations set out in paragraph 21 of its report, which were based on information received from representatives of the Secretary-General.

42. Mr. MICHALSKI (United States of America) said that his delegation appreciated the Controller's statement that efforts would be made to provide the information which his Government had requested concerning the Tax Equalization Fund. The amounts budgeted for staff assessment should reflect the actual tax reimbursements which the United Nations was required to make. Under the current system of accounting for peace-keeping operations, which was not linked to possible reimbursement requirements for the United Nations, the Secretariat did not know under which budgets staff members would be reimbursed.

43. His delegation reiterated its request for a list of all major contracts - namely, those in excess of $1 million - and the companies or Governments

(Mr. Michalski, United States)

providing goods and services, as well as an indication of whether competitive bidding had been involved in the award of those contracts.

44. Mr. BOIN (France) said that his delegation had received no reply to its question concerning the assumptions underlying the budget estimate for contingent-owned equipment (A/48/850, annex IV, paras. 14 to 25). It was unclear whether the Secretariat had acted in anticipation of a reform not yet approved by the budgetary authorities, or whether it had continued the previous practice.

45. With regard to death and disability compensation, his delegation assumed that the rule set out in the guidelines would continue to be followwd, in other words, that reimbursement would cover the actual expenditure incurred by States. He urged the Secretariat to submit a report on that question in the next few weeks. The whole mechanism of reimbursements to troop-contributing States should be reviewed, since it appeared that some States realized a profit from their participation in peace-keeping operations, a situation which his delegation found morally unacceptable.

46. With regard to the question of performance reports, his delegation fully understood the difficulties involved in gathering data in the field, tabulating such data at Headquarters and issuing the relevant reports. On the other hand, it had learned with surprise and concern that the Organization did not know how much it had spent until it received billings from contractors. That meant that the United Nations had no encumbrance accounting system, unlike his Government, which was required by law to establish such a system. It was to be hoped that further clarification would be forthcoming on that subject.

47. Mr. MADDENS (Belgium) endorsed the French representative's comments regarding the estimate for contingent-owned equipment.

48. Mr. NDOBOLI (Uganda) said that he would be grateful if the information requested by the United States delegation could also be made available to other delegations. It would be helpful to know in which countries the companies receiving contracts were registered.

49. His delegation shared the views expressed by the Indian representative concerning death and disability compensation and hoped that steps would be taken to correct what was clearly an abnormal situation.

50. Mr. DOSSAL (Field Operations Division), replying to the French representative, said that the amount budgeted for contingent-owned equipment in the Secretary-General's report (A/48/850) did not reflect a policy decision; it was merely an attempt to arrive at a reasonable estimate. Current policy required that reimbursement should be made on the basis of net diminution in value, regardless of the type of equipment involved. Ten per cent was used as the average. In the case of UNOSOM II, for the period 1 May to 31 October 1993, the in-surveys received had been valued at $400 million. Final payment would only be made either one year following the period of use of a piece of equipment in the mission area, or upon its withdrawal, whichever was earlier. The issue

(Mr. Dossal)

was quite complex; a great deal of administrative work was involved in logging each piece of equipment in and out of the mission area. A review of the system was currently being carried out by the military contingent, especially in conjunction with stand-by arrangements, and a proposal would be submitted to the Fifth Committee in due course.

51. The same considerations applied to death and disability compensation. The estimate of $40,000 reflected in paragraph 13 of annex IV to document A/48/850 was intended solely for budgetary purposes. It covered the four categories of expenditure and represented reimbursements to Governments in respect of compensation which they might have made to their personnel. All reimbursements were made in accordance with national regulations.

52. On the question of performance reports, he said that UNOSOM II had been one of the most complex operations, in terms not only of logistics, but also of human resources and finances. In attempting to keep up with the mission's day-to-day needs, the staff had been unable to process all the invoices submitted. On 5 June 1993, there had been a mortar attack on UNOSOM II headquarters in Mogadishu, resulting in some loss of documentation. That, in turn, had caused delays in recording expenditures. At the time the Secretary-General's report (A/48/850) had been prepared, it had been impossible to record actual costs; accordingly, the figures shown were a combination of actual and projected expenditures up to the end of October 1993.

53. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions), replying to the French representative's comment concerning billings, said that the relevant portions of document A/48/850 were paragraphs 22, 29, 31, 32, 56, 60 and 61 of annex II.

54. The CHAIRMAN said that informal consultations were continuing on the issue.

AGENDA ITEM 120: FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS (continued) (A/C.5/48/L.43)

55. The CHAIRMAN drew attention to draft decision A/C.5/48/L.43 which had been submitted on behalf of the Vice-Chairman by the representative of Belgium on the basis of informal consultations.

56. Mr. MADDENS (Belgium), introducing draft decision A/C.5/48/L.43, said that it represented the outcome of negotiations among all delegations which had taken part in the informal consultations on the United Nations Operation in Mozambique (ONUMOZ). One delegation had requested a special audit of the Secretariat's activities with regard to procurement for peace-keeping operations and observer missions. During the discussion of the text, delegations had expressed the hope that when the Chairman of the Board of Auditors introduced the Board's report at the forty-ninth session of the General Assembly, he would provide an overview of the measures already taken to implement the draft decision. The General Assembly would request that a report on public bidding procedures should be submitted to it at its forty-ninth session. The draft decision was recommended for adoption by the Committee without a vote.

57. Mr. MICHALSKI (United States of America) said that his delegation would join the consensus on the draft decision. However, he wished to know whether consideration of the item under which the draft decision was submitted had been closed when the forty-eighth session had adjourned in December 1993 or whether it had remained open.

58. Mr. ŽINNA (Secretary of the Committee) said that the item had not been closed.

59. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that, while he did not wish to impede the adoption of the draft decision, he noted that the annual assignments of members of the Board of Auditors were determined beforehand and concurred in by the Advisory Committee. As no member of the Board was present at the current meeting, it might be advisable to ascertain the financial implications of the draft decision, especially if the Board was to submit a report at the forty-ninth session.

60. Mr. STITT (United Kingdom) said that it was important to obtain assurances from the Secretariat that the draft decision would have no financial implications and that the Committee was not asking the Board of Auditors to do something which it was not authorized to do. He suggested that the matter should be considered further in informal consultations.

61. Mr. MICHALSKI (United States of America) supported the statement of the United Kingdom representative.

62. Mr. SPAANS (Netherlands) said that, in the past, the Committee had adopted several resolutions calling for an expanded audit of peace-keeping operations by the Board of Auditors and no financial obstacles to the adoption of those resolutions had been foreseen. While it was the Committee's prerogative not to adopt the draft decision at the current meeting, he noted that, in keeping with the Committee's usual practice, the decision had been discussed extensively in informal consultations. If the Committee was now going to depart from that practice, it should do so with full awareness of the ramifications of such action.

63. Mr. TAKASU (Controller) said that, in the Secretariat's view, there was no impediment to action being taken on the draft decision at the current meeting, since, in the case of UNOSOM II, the financial aspects of the extra work to be carried out by the Board of Auditors would be reflected in the budget. The Advisory Committee's recommendation covering the period up to 31 May 1994 included a provision for audit services. The amount indicated by the Board was $25,000. The Board would provide the Fifth Committee with its work programme and cost estimates. If the Committee found that it was a legitimate expense, the Secretary-General would incur the expenditure and would report thereon to the Committee in the context of the performance report.

64. Mr. MICHALSKI (United States of America) said that his delegation was not attempting to block the adoption of the draft decision; it merely wished to know whether the Committee was going to follow the same procedures which it insisted

(Mr. Michalski, United States)

other committees should follow. The point made by the Chairman of the Advisory Committee was well taken; it would be awkward to discover, following the adoption of the draft decision, that no provision had been made for a special audit. It was his understanding that the audit would apply to all peace-keeping operations and would not be charged to any one operation in particular, and that the cost would be reflected in the support account for peace-keeping operations.

65. Mr. NDOBOLI (Uganda) said that, on the basis of the clarifications provided, his delegation was prepared to take action on the draft decision. When the Board of Auditors submitted its work programme and cost estimates, it would be possible to obtain the data to which other delegations had referred. It was to be hoped that, in adopting the draft decision, the Committee would not prevent the Board from carrying out the functions that might otherwise have been required of it if the draft decision had not been adopted.

66. Mr. STITT (United Kingdom) said that, while his delegation was not opposed to the substance of the draft decision, the Committee had consistently distinguished between the substance of proposals and their financial implications. What was at issue was a special audit of all aspects of procurement for peace-keeping operations and observer missions, including the activities of the Field Operations Division, the activities of the purchasing sections of the Department of Administration and Management, and purchasing activities in the field - in other words, activities financed from the regular budget, the support account and individual special accounts. The draft decision also came at a time when it was likely to divert resources from the fulfilment of the Board's primary responsibility, which was to submit to the Committee, by the end of June or July 1994, audited reports for the biennium on regular funds and programmes, as well as a separate report on field operations and special accounts.

67. In the light of those considerations, it might be prudent for the Committee not to adopt the draft decision until the following session, by which time it could ascertain from the Board whether it would be able to implement the draft decision within its available resources and within the time-frame envisaged, without any negative impact on its other responsibilities.

68. His delegation also wished to know whether the views of the Audit Operations Committee or the Board had been sought regarding the practicality and the budgeting of the special audit.

69. Mr. MADDENS (Belgium) said he was certain that, if the Board faced a financial or budgeting problem, the Chairman of the Board would so inform the Committee when submitting the report on the implementation of the draft decision. He therefore urged the Committee to adopt the draft decision without further delay.

70. Mr. MICHALSKI (United States of America) said that since the Committee expected other committees to follow the standard procedure for draft resolutions which had financial implications, it would be irresponsible if it did not follow that procedure itself. The Committee would not hear from the Board of Auditors

(Mr. Michalski, United States)

until October 1994, by which time it would be too late for the Board to report that it had financial problems. The Committee therefore needed to be assured, before the draft decision was adopted, that the work could be done.

71. The CHAIRMAN said that the Committee would be continuing to meet in the period before the forty-ninth session. It could therefore transmit the decision to the Board of Auditors and have it report back to the Committee before the forty-ninth session.

72. Mr. BOIN (France) said that the Chairman's suggestion was a sound one. He was somewhat surprised at the reactions of some delegations; the draft decision had been approved by consensus in informal meetings, and everyone recognized the importance of the subject matter.

73. Mr. RAMOS (Spain) agreed that the Committee should take action on the draft decision. It was not likely that the Board of Auditors would inform the Committee at the forty-ninth session of the General Assembly that it would be unable to carry out the work. As to the financial implications of the draft decision, there were many ways of solving the problem. Since the draft decision had been approved in informal meetings, the Committee should adopt the decision and not waste time.

74. Mr. MICHALSKI (United States of America) said that his delegation had no difficulty with the draft decision. It wanted to be sure, however, that the study would be carried out and that there were sufficient resources for that to be done. That was normal procedure.

75. Mr. TAKASU (Controller) said that the Board of Auditors was fully aware of the draft decision. It had sent the Secretariat a work programme for the peace-keeping audit in 1994 for Headquarters and field missions and the special audit of procurement issues would be reflected in the budget. Traditionally, the costs of external audits of peace-keeping operations had been borne by the budget for peace-keeping operations, and provision had been included in that budget. If additional resources were needed, they would be requested in the context of the performance report.

76. Mr. MSELLE (Advisory Committee on Administrative and Budgetary Questions) said that the audit requested in the draft decision would be carried out by the Board of Auditors using resources allocated to the Board under the regular budget for peace-keeping operations. He had been informed by the coordinator of the draft decision that the Board would be able to include the request made in the draft decision in its work programme and would decide how to assign the work, since it was understood that the Board would not be able to report to the General Assembly until sometime in 1995.

77. Mr. STITT (United Kingdom) said that a formal response from the Board of Auditors would have been simpler at the current stage. His delegation hoped that the Controller would take steps to confirm the administrative impact of the decision, in other words, confirm that the audit would be scheduled for completion sometime in 1995, rather than before the end of 1994. However, on

(Mr. Stitt, United Kingdom)

the understanding that any additional costs could be absorbed within the audit appropriations already agreed upon in the regular budget or in the budgets of the peace-keeping operations, his delegation was prepared to adopt the decision.

78. Mr. FONTAINE-ORTIZ (Cuba) said that since the special audit in question related to peace-keeping operations, it should be funded from the special peace-keeping accounts or the support account. The Controller had referred to the regular budget in that context and he would like clarification.

79. It was essential to remember that under rule 153 of the rules of procedure of the General Assembly, no decision which had financial implications could be taken unless it was accompanied by an estimate of expenditures prepared by the Secretariat. He pointed out that the rules also required the presence of a majority of the members of a committee for a decision to be taken, and that only 43 delegations were present. His delegation found it regrettable that the Committee had been criticized elsewhere by Member States and by high-ranking members of the Secretariat for being out of order in taking decisions.

80. Mr. TAKASU (Controller) said that most of the cost of the special audit would be covered under individual peace-keeping budgets. Several missions were, however, funded out of the regular budget; the portions of the audit that related to those missions would therefore be charged to the regular budget.

81. Mr. SPAANS (Netherlands) pointed out that if a quorum were required, certain decisions taken in previous years would be invalid.

82. Mr. BOIN (France), Ms. ROTHEISER (Austria) and Mr. DAMICO (Brazil) suggested that further consideration of the draft decision should be deferred until the next meeting.

83. Mr. MICHALSKI (United States of America) said that his delegation was concerned by the Controller's statement with regard to the financing of the special audit, which suggested that existing monies in the regular budget would be redeployed, thereby reducing resources for the regular audit. His delegation would like the Board of Auditors to carry out a meaningful, thorough study and would agree to have any additional costs financed out of the support account. It would not, however, insist on a full detailed statement of programme budget implications before a decision was taken.

84. The CHAIRMAN said that if the Committee required the presence of a quorum in order to take decisions during the course of the year, it could prove impossible to advance the work of the Organization. Further consideration of draft decision A/C.5/48/L.43 would be deferred until the next meeting.

The meeting rose at 6.10 p.m.

UNITED NATIONS

General Assembly

FORTY-EIGHTH SESSION

Official Records

FIFTH COMMITTEE
52nd meeting
held on
Wednesday, 16 March 1994
at 10 a.m.
New York

SUMMARY RECORD OF THE 52nd MEETING

Chairman: Mrs. EMERSON (Portugal)
(Vice-Chairman)

Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. MSELLE

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Distr. GENERAL
A/C.5/48/SR.52
23 March 1994

ORIGINAL: ENGLISH

94-80443 (E)

In the absence of Mr. Hadid (Algeria), Mrs. Emerson (Portugal), Vice-Chairman took the Chair.

The meeting was called to order at 10.45 a.m.

AGENDA ITEM 120: FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS (continued) (A/C.5/48/L.43)

1. The CHAIRMAN invited the Committee to adopt draft decision A/C.5/48/L.43

2. It was so decided.

AGENDA ITEM 132 (a): FINANCING OF THE ACTIVITIES ARISING FROM SECURITY COUNCIL RESOLUTION 687 (1991): UNITED NATIONS IRAQ-KUWAIT OBSERVATION MISSION (continued) (A/48/844 and Corr.1; A/48/897)

AGENDA ITEM 131: FINANCING OF THE UNITED NATIONS ANGOLA VERIFICATION MISSION (A/48/836 and Corr.1; A/48/902)

AGENDA ITEM 166: FINANCING OF THE UNITED NATIONS OBSERVER MISSION IN LIBERIA (A/48/592; A/48/900)

3. Mr. MSELLE (Chairman, Advisory Committee on Administrative and Budgetary Questions), introduced the Committee's report on the financing of the United Nations Iraq-Kuwait Observation Mission (UNIKOM) (A/48/897), saying that its recommendations had been made after consideration of the report of the Secretary-General on the matter (A/48/844 and Corr.1) together with additional information provided by representatives of the Secretary-General.

4. The Advisory Committee believed that the estimate for UNIKOM in the period from 1 November 1993 to 30 April 1994 should not exceed $37 million. In determining the amount to be appropriated and assessed, account should be taken of the two-thirds contribution from the Government of Kuwait; the assessment on Member States should also be offset by the unencumbered balance remaining on the account (para. 24).

5. The Advisory Committee had noted that certain items of expenditure in the preceding period would not recur during the period from 1 May to 31 October 1994 and, on that basis, recommended that the commitment authority should not exceed $5.5 million gross per month for that period, on the understanding that two thirds of the related expenses would be met through contributions from the Government of Kuwait (para. 25).

6. Lastly, the Advisory Committee's recommendation of a six-month commitment authority should be seen as an exceptional measure to allow the Secretary-General to prepare a comprehensive performance report on the budget for submission to the General Assembly in time to ensure its full consideration before the expiration of financial authority (para. 26).

7. Turning to the Advisory Committee's report on the financing of the United Nations Angola Verification Mission (UNAVEM II) (A/48/902), he said that the

(Mr. Msella)

Advisory Committee recommended approval of an appropriation of $5.5 million gross for the period from 16 September to 15 December 1993 and of $6,296,100 gross for the period from 16 December 1993 to 15 March 1994, as proposed by the Secretary-General. In addition, the Advisory Committee recommended that, if the Security Council decided to extend the current mandate of UNAVEM II beyond 15 March 1994, the General Assembly should authorize the Secretary-General, with the prior concurrence of the Advisory Committee, to enter into commitments for a period from 16 March to 30 June 1994 at a monthly rate not exceeding $2,098,700 gross (para. 13).

8. As in the case of other reports of the Advisory Committee, its report on the financing of the United Nations Observer Mission in Liberia (UNOMIL) (A/48/900) had been made on the basis of the estimates shown in the report of the Secretary-General, together with a number of revisions to the estimates as indicated in the report of the Advisory Committee. Annex I of document A/48/900 set out the history of the successive revisions of the Secretary-General's estimates.

9. The Advisory Committee recommended that the General Assembly appropriate $32,797,100 gross for the period from 22 September 1993 to 21 April 1994; that was over $7 million less than the amount already appropriated and assessed. The Committee recommended that the difference between the original amount and the revised figure be used to offset future assessments on Member States (para. 39). With respect to the period after 1 April 1994, the Advisory Committee recommended that the Secretary-General be authorized to enter into commitments at a monthly rate not exceeding $4,359,100 (para. 40).

10. Mr. TAKASU (Controller) said that the recommendations of the Advisory Committee on the financing of UNIKOM (A/48/897) raised no serious implementation difficulties for the Secretariat. As the Advisory Committee's report made clear, funding was based on contributions assessed on Member States, together with voluntary contributions from particular Member States. In the case of UNIKOM, there was an income balance which was funding part of the assessment. The General Assembly had given a commitment authority in the amount of $8.7 million to cover the period from November 1993 to February 1994. With regard to the period from 1 March to 30 April 1994, the cost of which would be offset by an unencumbered balance of $20 million, the Advisory Committee had recommended an assessment of $4 million. The question that needed to be dealt with was the financing of the period after 30 April 1994 in the event that the Security Council extended the mandate. The Advisory Committee had recommended a monthly appropriation not exceeding $5.5 million. That recommendation should be seen in the context of the unencumbered balance of some $7.5 million that was to be offset against the costs; the amount would therefore be sufficient to cover about one and a half months and the question of funding would need to be addressed for the subsequent period.

11. Turning to the Advisory Committee's recommendations on the Angola Verification Mission (A/48/902), he said that if the Security Council decided to extend the mandate and increase the existing strength of UNAVEM II to the level in effect for the period from 1 November 1992 to 28 February 1993, the

(Mr. Takasu)

Secretary-General would submit detailed cost estimates to cover the new situation.

12. Turning to the Advisory Committee's recommendations on the United Nations Observer Mission in Liberia (UNOMIL), he said that the figures given in the Advisory Committee's report (A/48/900) were in some cases more recent than those given in the report of the Secretary-General (A/48/592). The Secretariat found the Advisory Committee's recommendations on the funding of the period from 22 September 1993 to 21 April 1994 entirely reasonable and he confirmed that, if the Security Council extended the mandate beyond 21 April 1994, the Secretary-General would prepare a budget as the Advisory Committee had recommended. In that connection he asked the Fifth Committee to bear in mind the question of the time that the Secretariat would require for the preparation of the budget for UNOMIL if the Security Council decided to extend the mandate.

13. Mr. SPAANS (Netherlands) said that his Government considered the Advisory Committee to be an indispensable element of the budget process. With respect to the UNOMIL operation he asked the Controller to shed further light on the procedure followed by the Secretariat with regard to the circulation of information provided to the Advisory Committee. His delegation felt, that as a general rule, documentation which had influenced the recommendations of the Advisory Committee should be made generally available.

14. He also asked for the comments of the Secretariat on the discrepancy found by the Advisory Committee between the original proposal for the funding of UNOMIL, on which the Fifth Committee had taken a decision in December 1993, and the recommendation contained in the Advisory Committee's report. Comparison of the figures suggested that the original proposal had been overbudgeted by some 20 per cent.

15. With reference to the UNIKOM operation, he said that the authorities of his country had been struck by the remarkable difference in the travel costs as between military observers and civilian personnel, on the one hand, and military personnel, on the other, indicated in the report of the Secretary-General (A/48/844, annex V, paras. 3 and 4). His delegation would welcome some further elucidation on that point.

16. The Controller had referred to the time needed by the Secretariat to prepare a full budget on the operation. In that connection, the Advisory Committee had recommended (A/48/897, paras. 25 and 26) that, for a six-month period, a month-by-month commitment authority be granted to the Secretary-General in order to allow the Secretariat time to prepare a comprehensive performance report and budget, thus enabling the General Assembly to take a more meaningful decision on the basis of a full knowledge of the facts.

17. The Secretariat had referred at informal meetings to the necessity of a period of 90 days for the preparation of a full budget for a peace-keeping operation. The resulting time lag might mean that some budgets would cover periods that had already passed; his delegation would find that difficult to explain to the authorities of the Netherlands and other delegations might well

(Mr. Spaans Netherlands)

have similar difficulties. He looked forward to hearing the Controller's comments and explanations on that matter and on the other questions raised.

18. Mr. BOIN (France) pointed out that, since the reports of the Advisory Committee had been received very recently he was not in a position to make a full statement on the substance, but the documents did raise, once again, the question of the Secretariat's ability to submit detailed budgets covering future periods. While the difficulties experienced by the Secretariat might be understood, if not altogether excused, in the case of an operation such as UNPROFOR which was highly complex, the same did not apply, for example, to the operation in Angola. There was no excuse for the situation reported in paragraph 5 of the Advisory Committee's report on UNAVEM II (A/48/902) where it was noted that information on financial performance for the period from 16 September to 15 December 1993 had not been included in the report of the Secretary-General (A/48/836 and Corr.1 and 2) and that the Secretariat proposed to submit the information at a later stage when financial data on that period became available. The Secretariat's failure to produce a financial performance report for a period that had ended three months previously was inexcusable and the situation indicated a serious deficiency in the Secretariat's planning for peace-keeping operations. His delegation, like that of the Netherlands, would be disinclined to approve commitment authorities in the absence of adequate documentation.

19. He pointed out that the figures given in the three reports of the Advisory Committee were in some cases inadequately explained. For example, in its report on the UNIKOM mission (A/48/897) it was stated (para. 10) that the mission subsistence allowance for Baghdad had fallen from $240 to $125 during the period under consideration but no explanation was offered.

20. All three reports referred to a risk allowance in the amount of $600. That was a substantial sum and the Fifth Committee had the right and the duty to consider both the desirability and the amount of any such allowance. It was inadmissible for the amount of that and other allowances, and the criteria for payment, to be decided by the Secretariat without full information being given to the Fifth Committee. In that, as in other respects, there was a need for greater transparency to enable the Fifth Committee to take its decisions on financial matters in full knowledge of the facts.

21. The Advisory Committee's report on UNAVEM II (A/48/902) stated in paragraph 3 that a sum of $19 million had been borrowed from the Peace-keeping Reserve Fund and $18 million from the United Nations Transition Assistance Group (UNTAG) in order to meet the operating cash requirements of UNAVEM II. His delegation was under the impression that the General Assembly had decided that all budgetary surpluses of UNTAG should be paid into the Peace-keeping Reserve Fund. However, it appeared from the Advisory Committee's report that budgetary surpluses still remained in the UNTAG account. That matter called for some explanation, particularly in the light of the fact that the Peace-keeping Reserve Fund was somewhat depleted.

(Mr. Boin, France)

22. Finally, he asked why there had been so many revisions to the budget estimates for UNOMIL and, in particular, why some of the revised figures had not been published. He considered the situation in that regard to be very serious and most unsatisfactory.

23. Mr. MSELLE (Chairman of the Advisory Committee on Administrative and Budgetary Questions) said that the information provided by the Secretariat to the Advisory Committee was contained in paragraphs 16, 17 and 18 of the Advisory Committee's report (A/48/900) on the financing of the United Nations Observer Mission in Liberia (UNOMIL). In his report (A/48/592), the Secretary-General had estimated the cost of the Mission for the period from 22 September 1993 to 21 April 1994 at $42,603,800 net. However, in document A/C.5/48/40, which contained the consolidated estimates for all 17 peace-keeping operations, he had given a revised cost estimate of $39,560,800 net stating that the assumptions underlying the figures contained in his earlier report (A/48/592) had changed. Changes had occurred, in particular, in the deployment schedules of military observers, civilian personnel, helicopters and fixed-wing aircraft. By its decision 48/478 of 23 December 1993, the General Assembly had, on an exceptional basis, authorized the Secretary-General to enter into total commitments up to the amount of $39,560,800 net and had decided to apportion that amount among Member States. Further changes in deployment schedules in 1994 had further reduced the estimate by $7,335,700 net. The information provided by the Secretary-General, which, by the Secretariat's own request, was contained in annex 1 to the report of the Advisory Committee, showed precisely how each item of expenditure had been revised.

24. Mr. TAKASU (Controller), replying to the question put earlier by the representative of the Netherlands, said that the Secretariat made every effort to provide the Advisory Committee and the Fifth Committee with information that was up to date. If the changes were relatively minor, then the information was simply transmitted to the Advisory Committee for inclusion in its report. More substantive changes, however, were set out in corrigenda to the corresponding report of the Secretary-General. Unfortunately, the period between the review by the Advisory Committee of the Secretariat's report on the financing of UNOMIL and its consideration by the Fifth Committee had been very short. The administrative work involved in the preparation of proposals, however, was daunting. In 1993 alone, the Secretariat had prepared 108 budget estimates and statements of financial implications. It would therefore welcome proposals for the further streamlining of budgetary procedures.

25. Mr. STITT (United Kingdom) sought clarification as to whether any further corrigenda or addenda relating to the three peace-keeping operations under discussion were in the process of preparation. He also wished to reiterate his previous request that an updated report on the state of contributions should be made available to members during the forthcoming informal consultations.

26. Mr. MICHALSKI (United States of America) said that his delegation would welcome information on the current state of voluntary contributions to peace-keeping operations, particularly to UNOMIL and UNIKOM.

AGENDA ITEM 149: FINANCING OF THE UNITED NATIONS OPERATION IN MOZAMBIQUE (ONUMOZ) (continued) (A/C.5/48/L.45)

27. Mr. MERIFIELD (Canada), introducing draft resolution A/C.5/48/L.45 on behalf of his delegation and that of Austria, said that the last few lines of paragraph 5 following the words "30 April 1994" should be deleted.

28. Mr. MICHALSKI (United States of America) said that his delegation would have wished to include an additional paragraph in order to reflect a recent decision of the Security Council. Because of the early deadline being imposed for its adoption, however, his delegation would not be able to discuss the draft text and therefore could not join in sponsoring it.

29. Mr. SPAANS (Netherlands) asked whether a written copy of the proposed revision could be made available to the Committee.

30. The CHAIRMAN suggested that the Committee should defer further consideration of the draft resolution to a later stage.

AGENDA ITEM 136: FINANCING OF THE UNITED NATIONS PROTECTION FORCE (UNPROFOR) (continued) (A/C.5/48/L.44)

31. Mr. MERIFIELD (Canada), introducing draft resolution A/C.5/48/L.44 on behalf of the delegations of Austria, Canada and Japan, said that the sponsors were willing to consider changes to the draft text and to accept additional co-sponsors.

32. Mr. SPAANS (Netherlands) said that he understood that the Chairman had also prepared a draft text on the item under consideration and wished to remind the Committee that it was precluded from taking any action thereon by rule 120 of the rules of procedure of the General Assembly which provided that "no proposal shall be discussed or put to the vote at any meeting of the Committee unless copies of it have been circulated to all delegations not later than the day preceding the meeting".

33. The CHAIRMAN pointed out that the rules of procedure also authorized the Chairman to "permit the discussion and consideration of amendments, or of motions as to procedure, even though such amendments and motions have not been circulated or have only been circulated the same day".

The meeting was suspended at 11.55 p.m. and resumed at 12.40 p.m.

34. Mr. MICHALSKI (United States of America) said that his delegation was not prepared to join the consensus on the draft resolution unless a good faith effort were made to achieve consensus on questions that were of concern to his own delegation.

35. Mr. ZEVELAKIS (Greece), speaking on behalf of the European Union, said that the Union would support the draft text in the spirit of consensus.

36. Ms. SAEKI (Japan) said that in the interest of achieving a consensus her delegation was prepared to support the draft text of the Chairman.

37. Mr. NDOBOLI (Uganda) said that his delegation also supported the Chairman's draft text.

38. The CHAIRMAN, noting that members appeared to be willing to give favourable consideration to the Chairman's draft text, suggested that the discussion should be suspended until the following day.

39. It was so decided.

The meeting rose at 1.05 p.m.

UNITED NATIONS

General Assembly

FORTY-EIGHTH SESSION

Official Records

FIFTH COMMITTEE
53rd meeting
held on
Friday, 18 March 1994
at 3 p.m.
New York

SUMMARY RECORD OF THE 53rd MEETING

Chairman: Mrs. EMERSON (Portugal)
(Vice-Chairman)

Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. MSELLE

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(a) FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS (continued)

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Distr. GENERAL
A/C.5/48/SR.53
28 March 1994

ORIGINAL: ENGLISH

94-80463 (E)

In the absence of Mr. Hadid (Algeria), Mrs. Emerson (Portugal), Vice-Chairman, took the Chair.

The meeting was called to order at 4.40 p.m.

AGENDA ITEM 136: FINANCING OF THE UNITED NATIONS PROTECTION FORCE (continued) (A/C.5/48/L.44)

1. The CHAIRMAN said that the delay in calling the meeting to order had been due to the need to finalize and circulate the text of amendments to draft resolution A/C.5/48/L.44. She intended to suspend the meeting and call it to order again as soon as the text was ready for the Committee's consideration.

The meeting was suspended at 4.45 p.m. and resumed at 5.25 p.m.

2. The CHAIRMAN invited the Committee to resume consideration of the draft resolution on the financing of the United Nations Protection Force (UNPROFOR) (A/C.5/48/L.44) submitted by the delegation of Canada and she read out a number of amendments on which consultations had been held.

3. No changes had been made in the preambular paragraphs but 16 new operative paragraphs had been added, numbered 1 to 13 and 23 to 25. Paragraphs 1 to 9 of the original draft resolution were renumbered as paragraphs 14 to 22.

4. Mr. MICHALSKI (United States of America) asked about the status of the decision on economy measures referred to in paragraph 10 of the draft resolution as amended.

5. The CHAIRMAN said that a text on economy measures had been agreed at an informal meeting and would be introduced later in the meeting under agenda item 138.

6. Mr. MICHALSKI (United States of America) suggested that the text on the economy measures referred to in paragraph 10 of the draft resolution as amended should be approved before the draft resolution itself was adopted.

7. The CHAIRMAN pointed out that the wording of paragraph 10 indicated that the economy measures referred to would be approved in the future. She suggested that it was therefore in order for a text relating to those measures to be approved after the adoption of the draft resolution.

8. Mr. CHU Guangyou (China) said that the reference to "economic ... measures" in paragraph 10 should be amended to read "economical ... measures". In the second line of paragraph 12, the words "and the necessity for the General Assembly to consider" should be amended to read "and the fact that the General Assembly has to consider". With regard to paragraph 6, he drew attention to the repetition of the word "concerning" in the expression "General Assembly resolutions concerning the form of budget documents concerning peace-keeping operations" and suggested that an alternative wording should be found.

9. The CHAIRMAN suggested that the words "concerning peace-keeping operations" should be replaced by the phrase "in respect of peace-keeping operations".

10. Mr. MICHALSKI (United States of America), explaining his delegation's position, said that, while it was prepared to join the consensus, it wished to make a statement concerning its understanding of the decision and to refer to an issue which it viewed with particular concern.

11. During the informal consultations, his delegation, together with others, had attempted to address specific concerns, which were not in any way politically motivated, regarding cost elements and practices common to United Nations peace-keeping operations.

12. His delegation's concerns regarding aspects of the current system for the calculation of staff assessment and the management of the Tax Equalization Fund had not been fully met. It had hoped that some of the issues could have been resolved through bilateral discussions with the Secretariat, but unfortunately the Secretariat had taken a completely irresponsible position and had refused to enter into any productive or meaningful dialogue with his delegation. A formal proposal submitted by the United States Government to the Secretary-General early in 1992 had received no formal acknowledgement, let alone any substantive response. His Government had therefore decided to bring the issues in question to the attention of the General Assembly.

13. His delegation believed that, during the past few days, the interest of other delegations had been aroused in the issues of staff assessment and the Tax Equalization Fund. It would have preferred to discuss those issues in isolation from any one peace-keeping mission, but that had not proved possible and it had become necessary to raise them in the context of UNPROFOR, which afforded the first opportunity to do so since September 1993. His delegation regretted any inconvenience that such an approach might cause other delegations, but assumed that all Member States would agree that traditional working methods should not be an obstacle to attempts to resolve urgent issues of particular concern to specific delegations.

14. Under the present system, the United States met the tax liabilities of United Nations staff members subject to United States taxation. The changes which his Government had proposed - and which he understood were to be considered by the Secretariat and submitted to the General Assembly for further discussion - would not have resulted in any transfer to other Member States of his country's obligations.

15. He called on the Secretariat to issue immediately the report on staff assessment which had been requested by the General Assembly at its forty-seventh session. The failure of the Secretariat to take any action on that matter during the past year was cause for great concern. In that connection, he formally reiterated his delegation's full support for any proposal calling for the deletion of any reference in the Financial Rules that would allow for even the possibility that Member States might be asked to provide funds for that purpose.

(Mr. Michalski, United States)

16. The Secretariat should also produce a full set of financial statements relating to the Tax Equalization Fund so that the consultations that had recently been initiated could be continued. His delegation hoped that changes in the procedures relating to the retention of the United States share of staff assessment, specifically in relation to peace-keeping budgets, could be implemented quickly, preferably no later than 15 April 1994.

17. In the interim, the United States would continue to seek information from the Secretariat regarding the amounts budgeted for peace-keeping operations so as to have a better understanding of the budgetary process involved, as well as of the relationship between the amounts charged to the United States in its assessed contributions for each of the peace-keeping operations and the amounts actually reimbursed from the corresponding accounts to tax-paying United States citizens and permanent residents.

18. His delegation appreciated the many expressions of support it had received on the matter and hoped that it would be able to help to shed light on the complex issues involved.

19. The CHAIRMAN invited the Committee to adopt without a vote draft resolution A/C.5/48/L.44, with the amendments which she had read out and those proposed by the representative of China.

20. Draft resolution A/C.5/48/L.44, as amended, was adopted.

21. Ms. JONSVIK (Norway), speaking on behalf of the Nordic countries, said that the delegations of those countries welcomed the adoption of a consensus resolution which would ensure that the resources urgently needed for UNPROFOR would be provided. However, they were concerned that the process whereby the decision had been reached should not constitute a precedent. The function of the Fifth Committee should be to scrutinize the proposals of the Secretary-General and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions in a logical and rational way so that peace-keeping operations, a key activity of the Organization, received the funding they needed and deserved. The Fifth Committee had a responsibility to ensure that the Organization had the resources needed to cover the operation. When the Committee worked under pressure, consideration of the budgets of individual peace-keeping operations should not be seen as an opportunity to introduce proposals relating to general administrative matters, especially when such proposals hindered the process of consensus. Such proposals were best dealt with in an orderly way under the separate agenda item on the programme of work entitled "Administrative and budgetary aspects of the United Nations peace-keeping operations".

22. The Nordic countries believed that there was a compelling need for an improvement in the budgetary process with respect to peace-keeping operations, a belief that had been confirmed by the present situation. They attached the greatest importance to the forthcoming discussion of the item on administrative and budgetary aspects of the financing of peace-keeping operations and looked

(Ms. Jonsvik, Norway)

forward to receiving the long-promised report containing the Secretary-General's recommendations pursuant to General Assembly resolution 47/218.

23. Mr. ZEVELAKIS (Greece), speaking on behalf of the European Union, expressed satisfaction that the Committee had adopted the draft resolution on the financing of UNPROFOR by consensus. In that connection, he expressed his appreciation of the efforts of the Chairman and of the flexibility shown by all delegations.

24. The CHAIRMAN said that the Committee had concluded the present stage of its consideration of agenda item 136 and requested the Rapporteur to report direct to the General Assembly.

AGENDA ITEM 149: FINANCING OF THE UNITED NATIONS OPERATION IN MOZAMBIQUE (continued) (A/C.5/48/L.45; A/C.5/48/L.46)

25. Mr. KUZNETSOV (Russian Federation) said that at the 50th meeting of the Committee his delegation had asked the Secretariat a question and had requested the Secretariat to provide an answer at the following meeting. In the interim, he had reminded the Secretariat, during informal consultations, that the authorities in his country expected to receive an answer. The failure of the Secretariat to provide an answer was a departure from normal procedure and a matter of great concern to his delegation.

26. The CHAIRMAN apologized for the omission on the part of the Secretariat and assured the representative of the Russian Federation that an answer would be provided. In the meantime, she invited the representative of Spain, who had coordinated informal consultations on the item, to introduce draft resolution A/C.5/48/L.46.

27. Mr. RAMOS (Spain), introducing draft resolution A/C.5/48/L.46, drew attention, in particular, to paragraph 2, concerning the adverse effect of the deteriorating financial situation on reimbursements to troop-contributing countries; paragraph 7, concerning measures to be adopted by the General Assembly at its resumed forty-eighth session (which was similar to paragraph 10 of the draft resolution which the Committee had just adopted (A/C.5/48/L.44); and paragraph 10 (b), concerning the request contained in paragraph 3 of Security Council resolution 898 (1994), which had established a police contingent for the United Nations Operation in Mozambique (ONUMOZ), regarding the preparation of proposals for the drawdown of an appropriate number of military personnel with the objective of ensuring that there was no increase in the cost of the Operation without prejudice to the effective discharge of its mandate. There were two errors in paragraph 15: the two sums mentioned should read "26,900,000 dollars gross per month" and "53,800,000 dollars gross", respectively, and not "27,000,000 dollars per month" and "54,000,000 dollars". In paragraph 16 (a), the General Assembly would request the Secretary-General to submit full cost estimates for the period beginning 1 May 1994 should the Security Council decide to extend the mandate of ONUMOZ, and in paragraph 16 (b) it would request the Secretary-General to keep existing commitment authority

(Mr. Ramos, Spain)

levels under review in the light of the establishment of the civilian component. He hoped that the Committee would be able to adopt the draft resolution by consensus.

28. Mr. GRANT (United States of America) said that his delegation had been instructed, before the adoption of the draft resolution on ONUMOZ, to make the same comments regarding the Tax Equalization Fund as it had made before the adoption of the resolution on UNPROFOR. In order to save time, however, he would not repeat the statement made earlier by his colleague, on the understanding that his delegation's concern with regard to that matter would be reflected in the record of the meeting in connection with both draft resolutions.

29. The CHAIRMAN expressed her appreciation to the representative of the United States and assured him that his delegation's concern would be reflected in the record.

30. If she heard no further comments, she would take it that the Committee wished to adopt draft resolution A/C.5/48/L.46.

31. Draft resolution A/C.5/48/L.46 was adopted.

32. The CHAIRMAN said that, in view of the adoption of draft resolution A/C.5/48/L.46, the sponsors of draft resolution A/C.5/48/L.45 had agreed to withdraw it.

33. Mr. DOSSAL (Field Operations Division), responding to the question raised by the representative of the Russian Federation at the 50th meeting regarding the use of aircraft in Mozambique, said that the contract in respect of the MI-8 and MI-17 helicopters had expired on 28 February 1994. The United Nations had issued invitations for bids, in accordance with the standard procedures, revised in November 1993, which stipulated that only licensed operators possessing valid air operator certificates were eligible to bid for air operations including authorization to operate various types of aircraft and eligibility to render air charter services to the United Nations.

34. Mr. KUZNETSOV (Russian Federation) said that his delegation was disturbed by the comments made by the Secretariat in informal meetings regarding the safety of Russian and Soviet-made MI-8 helicopters. In February 1994, Russian-made MI-8 helicopters had been rejected for use in United Nations operations in Somalia and Mozambique, despite their lower purchase price. Russian MI-8 helicopters had a world-wide reputation for reliability and fully met the international safety standards for civil aviation, as well as national regulations, which were more stringent. The helicopters had received all the necessary licences and certificates and were brand-new aircraft with less than 30 hours of flight time. Despite those considerations, a contract had been awarded to another company for B-212 helicopters produced between 1972 and 1975, which had over 20,000 hours of flight time. The United Nations had thus paid an additional $10 million for 20-year-old technology. His delegation believed that

(Mr. Kuznetsov, Russian Federation)

such expenditures were hardly in keeping with the Secretariat's goal of adopting practical and economically sound budgetary measures.

35. His delegation questioned the legality of the decision to discontinue the use of MI-8 helicopters without any consultation with the national authorities which had produced those helicopters. It was not until March 1994 that the Field Operations Division and the Purchase and Transportation Service had sought the advice of the Office of Legal Affairs regarding the legal basis of the decisions which they had taken five months earlier and which were already being implemented. That practice was a source of deep concern to his delegation.

36. His delegation wished to learn more about the findings of the Office of Legal Affairs, which had apparently differed from the decision taken by the Field Operations Division and the Purchase and Transportation Service. It hoped that the issue would be further reviewed by the Board of Auditors.

37. The CHAIRMAN said that the Committee had concluded the present stage of its consideration of agenda item 149 and requested the Rapporteur to report direct to the General Assembly.

AGENDA ITEM 138: ADMINISTRATIVE AND BUDGETARY ASPECTS OF THE FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS (continued)

(a) FINANCING OF THE UNITED NATIONS PEACE-KEEPING OPERATIONS (continued)

38. The CHAIRMAN drew attention to the text of a draft decision which would subsequently be issued as document A/C.5/48/L.47.

39. Mr. ACAKPO-SATCHIVI (Secretary of the Committee) said that paragraph 1 of the draft decision had been revised to read:

> "1. Notes the views expressed and the proposals introduced by Member States with a view to reducing overall costs relating to the administrative and budgetary aspects of peace-keeping operations and decides to consider, as a priority matter no later than the end of May 1994, all the administrative and budgetary aspects relating to peace-keeping operations, inter alia, cost-effective measures of air travel, allowances, treatment of credits and budget surplus, contractual arrangements, compensation for death and disability and reimbursements to troop-contributing countries;".

Paragraphs 2, 3 and 4 remained unchanged.

40. Mr. MICHALSKI (United States of America) suggested that the beginning of paragraph 3 should be amended to read: "Decides that the Secretary-General should develop a revised methodology for the estimation of the assessment in connection with the Tax Equalization Fund relative to the special account of peace-keeping operations ...".

41. Mr. STITT (United Kingdom) suggested that the word "account" in that sentence should read "accounts".

42. Mr. MAYCOCK (Barbados) suggested that the words "inter alia" in paragraph 1 should be replaced by the word "including". He also sought clarification as to whether the Secretariat believed that it could complete the assignment referred to in paragraph 3 of the draft decision by the deadline of 15 April.

43. Mr. TAKASU (Controller) said that the Secretariat had not participated in the drafting of paragraph 3 of the draft decision. While it appreciated the urgency of the matter under consideration, its workload was particularly heavy at the end of March with the closing of accounts. The Secretariat would do its utmost to give high priority to the issue, but he was not currently in a position to provide assurances that the deadline of 15 April would be met.

44. The CHAIRMAN said that, if she heard no further comments, she would take it that the Committee wished to adopt the draft decision, as amended.

45. The draft decision, as amended, was adopted.

46. Mr. MICHALSKI (United States of America) thanked the Chairman for guiding the Committee in its work on the draft decision. With regard to the deadline referred to in paragraph 3 of that decision, he said his delegation believed that the issue in question was technical and relatively narrow in scope. It would therefore not require a major deployment of the staff of the Secretariat, nor would it significantly affect the capacity of the Secretariat to conduct its other vital work.

47. Mr. STITT (United Kingdom) said that, as the Committee was reaching the end of the first phase of the resumed forty-eighth session, it owed a great debt to the Chairman for her efforts and to the Secretariat for its support. He also expressed concern over the nature of the difficulties experienced during the past few weeks. In particular, his delegation had been distressed to hear certain representatives use less than diplomatic language with regard to both other representatives and members of the Secretariat who were not in a position to defend themselves easily.

48. The CHAIRMAN thanked the representative of the United Kingdom for his kind words and appealed to representatives to use diplomatic language when dealing with each other and with members of the Secretariat.

49. Ms. SAEKI (Japan) expressed the sincere appreciation of her delegation to the Chairman for her efforts in recent weeks.

50. Mr. TAKASU (Controller) expressed the deep regret and concern of the Secretariat and the Secretary-General that certain members of the Committee had made personal attacks and used abusive language with respect to the staff of the United Nations Secretariat. The Secretariat encouraged exchanges of views between representatives of Member States and members of the Secretariat, but those exchanges of views should be conducted in a professional and constructive manner.

51. The CHAIRMAN said that the Committee had concluded the present stage of its consideration of agenda item 138 and requested the Rapporteur to report direct to the General Assembly.

The meeting rose at 6.40 p.m.